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Scott. II-27—60,904—17-11-48

E&PH (1948) Department.

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[Despatch Abstract.]

OFFICE OF THE DIRECTOR OF PUBLIC INSTRUCTION, M A D R A S.
R.O.P. No.105-B3/47-48 dated 20..1..1948.
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ELEMENTARY EDUCATION FUND - Budget Estimate for 1948-49 - Municipal Council, Mangalore.
@f@f@f@f@f@f@

ASST. SECRETARY TO GOVERNMENT
28 JAN 1948
EDUCATION AND PUBLIC HEALTH

SUBMITTED.

2. Revised Estimate for 47-48:- The expenditure under 'Ordinary & Capital' is in excess of the sanctioned budget. The sanction of the Government is necessary for the increased expenditure.

3. Budget Estimate for 48-49:- The credit taken for Government grant under section 37 of the Madras Elementary Education Act is liable to revision with reference to the actual amount of Education Tax realised and adjusted to the fund during 1947-48:

4. Accommodation: is inadequate in 3 girls schools. Accommodation in 7 Boys schools is reported to be inadequate and insuitable and sanitary condition is reported to be unsatisfactory. The Commissioner may be requested to take necessary action to rectify the defects.

5. Equipment:- Additional equipment is needed both in boys and girls' schools. The Commissioner may be requested to utilize the provision made for the equipment of the schools in consultation with the inspecting officers. Time scale of pay is in force. Leave salary and D.A.are paid.

for DIRECTOR OF PUBLIC INSTRUCTION,

To
The Secretary to Government,
Education and Public Health Department,
MADRAS.

Ram.22/1.

B4/15732--47.

Municipal Office, Mangalore,
dated the 3rd January 1948.

From

Sri M. Narayana Shenoy, B.A.B.L.,
Commissioner, Mangalore Municipality,
Mangalore.

To

The Secretary to the Government of Madras,
Education & Public Health Department,
Madras,
Through The Director of Public Instruction, Madras.

Through

The Chairman, Municipal Council,
Mangalore.

Sir,

Sub: Budget -- Budget Estimate - Elementary Education account - Mangalore Municipal Council - 1948--49 -- Submitted.

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I submit herewith in duplicate the revised estimate for 1947--48 and budget estimate for 1948--49, under the Elementary Education Fund account with the prescribed enclosures, copies of explanatory note on the Budget, schedule of establishment relating to Elementary Education account, copies of budget committee's proceedings and the extract from the proceedings of the Municipal Council dated the 22nd Decr. 47 passing the budget are all enclosed.

The total expenditure provided as per the sanctioned budget for 1947--48 is Rs. 1,13,980/- The amount provided in the revised estimate for the said year is Rs. 1,32,750/- which shows an increase of Rs. 18,770 over and above the sanctioned budget. under capital account alone, the provision of Rs. 240 has been enhanced to Rs. 10,140/- to effect improvements to school buildings. This has been pressed by the educational authorities. The pay of the staff under Elementary Education account has been revised and given effect to from 1- 1- 47 as per G.O. No. 1154 E & P.H. dated the 5th June 1947. Provision for payment of advance increments for weightage in service has been made in the revised estimate for 1947--48. Government in their Memorandum No. 66(-47-3-01-Education dated the 10th October 1947 ordered that deficit which may be caused by incurring additional expenditure in the revision of scale of pay etc should be met by additional contribution of Rs. 6640 from the General Account of the council accordingly the contribution from general account to elementary education account ordinary has been enhanced by Rs. 6640. To meet the additional expenditure of Rs. 9900 under capital account it is proposed to transfer a like sum from general account ordinary - The Municipal Council in its resolution No. II(6) dated the 22nd December 1947 has sanctioned the payment to the Elementary Education staff as per the Government scale of pay and for this purpose a sum of Rs. 3000 more has been provided in the revised estimate for 1947--48. Similarly provision for Rs. 3000 has been made for the budget year. This amount has been separately shown in the budget.

The recommendation of the Taxation and Finance committee to enhance the education tax from 1/2 per cent to one per cent per half year on the annual rental value of the buildings etc has been approved by the council in its resolution No. IV dated the 22nd Decr. 47. Credit for the excess tax receipts has not been taken pending approval of Government for the increased levy of tax. Government will

Budget Estimate of the Mangalore Municipality for 1948--49.

Head of account. (1)	Budget Estimate for 1947--1948. (2)	Revised Estimate for 47-48. (3)	Budget Estimate for 48-49. (4)	Actuals 46--47. (5)	Actuals April to September 1948 (6)	Actuals April to September 1947. (7)
Receipts - Ordinary.						
Opening balance.	249	4864	4924	8139	8139	4864
Education tax - Gross collections.	18,760	20, 500	22,000	18,537	1504	685
Other receipts.	300	300	300	589	210	120
1) Govt. Grant - Under section 37 of the Elementary Education Act.	17,620	18,440	20,350	17,378		
2) Govt. Grant under proviso to Sec.37 of the Ele.Edn.Act.	16,738	16,740	16,740	16,738	6970	6970
Arrear Toll compensation.				15,939	-	
Contribution from General Acount.	60,440	.080	53.520	43,000	43,000	50,000
Add amount transferred from capital.	--			4,310	-	
Deduct refunds.	100	150	150	92	51	18
Deduct amount transferred to capital.	240					
Total.	1,13,498	1,22,910	1,22,760	1,16,399	51,633	52,757

TOTAL 1,22,760

60440
6640
67080

Budget Estimate of the Mangalore Municipality for 1948--49.

Head of account. (1)	Budget Estimate for 1947--1948. (2)	Revised Estimate for 47-48. (3)	Budget Estimate for 48-49. (4)	Actuals 46--47. (5)	Actuals April to September 1948 (6)	Actuals April to September 1947. (7)
ceipts - Ordinary.						
ning balance.	249	4864	1924	8139	8130	4864
cation tax - Gross collections.	18,760	20, 500	22,000	16,537	1504	685
er receipts.	300	300	300	589	210	120
Govt. Grant - Under section 37 of the Elementary Education Act.	17,620	18,440	20,350	17,378	-	-
Govt. Grant under proviso to Sec.37 of the Ele.Edn.Act	16,738	16,740	16,740	16,738	6970	6970
ear Toll compensation.	--	-	-	15,639	-	-
tribution from General Account.	60,440	67,080	63,520	43,000	43,000	50,000
amount transferred from capital.			-	4,310	-	-
uct refunds.	100	150	150	92	51	18
uct amount transferred to capital.	240		-	-	-	-
Total.	1,13,498	1,22,910	1,22,760	1,16,399	51,633	52,757

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Receipts - Capital.						
Contribution from general Account - Ordinary.		9,900	25,000	-		
Deduct amount transferred to Ordinary.				1,310		
Add amount transferred from Ordinary.	240					
Total.	240	9,900	25,000	1,310		
Total receipts - Ordinary and Capital.	1,13,738	1,32,810	1,47,760	1,12,089	51,633	57,757
Grand total - Including opening balance.	1,13,987	1,37,674	1,52,684	1,20,228	59,772	62,621

1,14008

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Receipts - Capital.						
Contribution from general Account - Ordinary.	-	9,000	28,000	-	-	-
Deduct amount transferred to Ordinary.	-	-	-	1,310	-	-
Add amount transferred from Ordinary.	240	-	-	-	-	-
Total	240	9,900	28,000	1,310	-	-
Total receipts - Ordinary and Capital.	1,13,738	1,32,810	1,47,760	1,12,069	51,633	57,757
Grand total - Including opening balance.	1,13,987	1,37,674	1,52,064	1,[illegible],228	59,772	62,621

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Expenditure - Ordinary.						
Salaries & allowances - Masters.	62,790	E 3,000 / 69,380	3,000 / 71,440	59,018	29,354	32,858
Dearness allowance.	29,770	28,740	104,720 / 30,280	33,392	14,085	14,192
Clerks and servants.	420	830	300	377	183	181
Dearness allowance	820	640	890 / 590	923	366	341
Contribution to Provi.Fund.	3,870	4,100	4,210	3,213	27	46
Collection charges.	850	1,020	1,500	906	-	-
House rent.	2,540	2,720	3,320	2,176	893	1,238
Other items.	4,230	4,500	4,420	4,241	2,161	2,177
Dearness allowance.	3,050	2,980	7370 / 2,950	3,423	1,426	1,501
Furniture & apparatus.	2,000	2,000	2,000	837	560	
Library books & maps.	200	100	100	-	-	
Other items.	200	100	100	172	68	
Repairs to buildings.	3,000	3,000	3,000	3,547	1,562	350
Total.	1,13,740	1,22,610	1,27,210	1,12,225	50,685	52,884
Expenditure - Capital.						
Lands and Buildings.		9,900	E 25,000	3,139		
Equipment - Furniture and apparatus.	240	240	400	-		
Total.	240	10,140	25,400	3,139	-	-

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Expenditure - Ordinary.						
Salaries & allowances - Masters.	62,790	69,380	1,440	59,[illegible]	29,384	32,[illegible]
Dearness allowance	29,770	28,740	0,280	[illegible]	14,085	14,102
Clerks and servants.	420	830	300	377	183	181
Dearness allowance	820	640	590	923	366	341
Contribution to Provi.Fund.	3,870	4,100	4,210	3,213	27	46
Collection charges.	850	1,020	1,500	606	-	-
House rent.	2,540	2,720	3,320	2,176	893	1,230
Other items.	4,230	4,500	4,420	4,241	2,161	2,177
Dearness allowance.	3,050	2,980	2,030	3,423	1,420	1,801
Furniture & apparatus.	2,000	2,000	2,000	837	530	-
Library books & maps.	200	100	100	-	-	-
Other items.	200	100	100	175	62	-
Repairs to buildings.	3,000	3,000	3,000	3,547	1,562	360
Total.	1,13,740	1,22,610	1,27,210	1,12,255	50,683	52,884
Expenditure - Capital.						
Lands and Buildings.		9,900	25,000	3,139	-	-
Equipment - Furniture and apparatus.	240	240	400	-	-	-
Total.	240	10,140	25,400	3,139	-	-

9

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total expenditure - Ordinary and capital.	1,13,980	1,32,750	1,52,610	1,15,364	50,685	52,884
Closing balance.	7	4,924	74	4,864	9,087	9,737
Grand total including closing balance.	1,13,987	1,37,674	1,52,684	1,20,228	59,772	62,621

Municipal Office, Mangalore,

dated the 3rd January, 1948.

Compd:-

3.1.48

COMMISSIONER,
MANGALORE MUNICIPALITY.

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total expenditure - Ordinary and capital.	1,13,980	1,32,750	1,52,610	1,18,304	50,685	52,884
Closing balance.	7	4,924	74	4,864	9,087	9,737
Grand total including closing balance.	1,13,987	1,37,674	1,52,684	1,20,228	59,772	62,621

Municipal Office, Mangalore

dated the 3rd January, 1948.

COMMISSIONER,
MANGALORE MUNICIPALITY.

Comd:-

V/3-1-48.p.

MANGALORE MUNICIPALITY.
EXPLANATORY NOTE.

OPENING BALANCE:

1. Under general account - ordinary the opening balance for the year 1947-48 was Rs.2,04,768/-

RECEIPTS-ORDINARY

2. General Taxation and Miscellaneous Revenue :-

(a) The rates of taxation are -

Property tax - General	5%	per half year on the annual value
Scavenging	1%	do
Lighting	1%	do
Education	1/2%	do
Water supply & Drainage	1%	do

Under property tax - general - the provision under the Revised estimate for 1947-48 is Rs.2,05,100 while in the budget for 47-48 it was Rs.1,85,660/- The revision is made having regard to the actual position as on 30th September 1947 - credit is taken for a collection of Rs.99% of the total demand. In the year 1946-47, the actual percentage of collection was 99.9 Under profession tax credit is taken for Rs.15650 having regard to the demand of the 1st half of 1947-48. The provision of Rs.63,600 made in the budget as per orders of Government, under surcharge duty on property transfers within municipal area has been reduced to Rs.47,120 having regard to the actual levy in the 1st two quarters. The Government have said in Memorandum No. 37065 - D - 47 dated the 3rd November 1947 that double the levy of 1st 2 quarters could be taken as credit for 1947-48. Similarly compensation under entertainment tax, the credit for 1947-48 has been reduced from Rs. 90,640 to Rs.51,730. Credit is taken for Rs.13,040 under compensation on account of limitation of profession tax. It is estimated that a sum of Rs.2,100 will be realised under fees, fines and forfeitures. The actual amount credited to municipal funds during the previous year was Rs.2,103. The total revenue under this head is estimated at Rs.3,34,480 as against Rs.3,66,810 provided in the budget 1947-48.

(b) The total income under the above head for 1948-49 is estimated at Rs.3,48,890 - an increase of Rs.15,200 is anticipated under property tax during 1948-49 in view of the number of new constructions that are coming up and due to the increase in rental of buildings. Under profession tax 99 % could be taken as the collections but with all this, the revenue is estimated to be only Rs.15,000. The amount estimated under fees, fines and forfeitures is based on the average receipts of the past years. Credit for surcharge duty levied on transfers of properties, compensation under entertainment tax and compensation under profession tax ~~(have been taken as)~~ have been taken as Rs.47,120, Rs. 51,730 and Rs.13,040/- respectively as per orders of Government.

3. Management.

(a) As per budget estimate for 1947--48 the total income under this head is estimated at Rs.750, The revised

figure

additional toll compensation has been sanctioned till dat
o credit has been taken under this head. As usual credit
s taken for a sum of Rs.4,430 being the compensation
or loss of income from motor licence fee - Under
est House - other receipts - increased provision by Rs.3
s taken having regard to the actual collections till
0-9-1947. The tax on carriages and animals & on carts
emains the same as provided in the original budget.
he total income as per revised estimate under this head
s Rs.59,080 as against Rs.60,609 provided in the origin
udget.

(b) As per Government memorandum No.3/065-D-47
dated 3-11-1947, credit has been taken for Rs.19,500 unde
arrear toll compensation. Pending orders of Government
regarding the fixation of statutory toll compensation
for 1948--49, a sum of Rs.16,50 has been taken credit
tentatively. This is the same amount sanctioned during
the year 1947-48. Government have ordered that no credit
should be taken under additional toll compensation. As in
previous year ~~and it~~ is taken for Rs.4,430 being the
compensation for loss of income from motor licence fee.
The total receipts for the year 1948-49 are estimated at
Rs.59,000 and there are no vast variations between the
figures of 1947-48 and 1948-1949.

5. Education other than Elementary.

(a) Only library receipts fall under this head. The
estimated receipts as per the revised estimate for 1947
are Rs.70 the same figure provided in the original budget
Government have not issued orders sanctioning grant to
Municipal Library and hence no credit has been taken.

(b) The total receipts under this head for 1948-49
are estimated at Rs.70/-

6. Medical Relief.

(a) The receipts under this head comprise of (1)
sale of medicine and (2) other receipts. This is estimate
to be Rs.90 as against Rs.60 provided in the original bud
for 1947--48. The actual receipts till the end of Septemb
1947 are Rs.64/-

(b) The receipts for the year 1948--49 are estimated
at Rs.60/-

7. Preventive medicine:

(a) The total income under this head is estimated at

(b) The total amount of expenditure provided during 1948--49 for payment of contribution to private institutions is the same as provided during the year 1947-48. The expenditure under Library and Radio is estimated at Rs.4,320. The council has sanctioned to entertain a Librarian one Lower division clerk scale and also a peon. Provision is made for this increased expenditure and also for payment to the two part time attenders at Rs.10 each per month to be entertained at the two free reading rooms one at Jeppu and the other at Boloor.

16. Medical Relief.

(a) The total expenditure as per the revised estimate is Rs. 18,360 as against Rs. 17,890 provided in the original budget 1947--48. The increase is only under the head salaries and allowances of Medical practitioners, clerks and servants and contribution to Provident fund. This increase is due to the revision of scales of pay sanctioned by Government in their order No. P.S 773 L.A. dated the 26th April 1947. Required provision is also made for payment of advance increments for weightage in services and increments due during the course of the year. A sum of Rs.750 has been paid as contribution to the St. Josephs Leper Asylum, Kankanady, Provision had been made for this in the original budget itself.

(b) Full provision is made for payment of salaries and allowances at the sanctioned rates - As and when occasion arises, Isolation Hospital is being attended to by a private medical attendant on a daily remuneration of Rs.2/- to treat the patient in the said hospital. Provision is made for this and also to the other temporary menial staff attached to the Isolation Hospital. Provision is continued to the ambulance staff and the maintenance and repairs to Ambulance. The total expenditure for 1948--49 is estimated at Rs.19,070/-

17. Preventive medicine.

(a) The total expenditure under this head provided in the revised estimate is Rs.203,580 as against Rs.205,[illegible] provided in the original budget estimate for 1947-48. Coming to each sub head it could be seen that there is not much variation in the expenditure provided in the revised budget under municipal Health staff and small pox. Under plague the provision in the revised estimate is practically doubled due to the huge contribution paid to Government being the council's share on account of the entertainment of plague staff etc. The provision in the revised estimate under the head 'Malaria' is reduced. It was originally contemplated to have a regular anti-mosquito scheme and funds were provided to meet the expenditure on additional temporary staff consisting of 6 maistries and 26 coolies and also for the purchase of equipments. Only 13 coolies have been entertained since October 1947 and the other posts are vacant. Municipal Health Officer recommends that these additional staff could be absorbed with further additional hands for anti-Filaria work. The expenditure on this scheme is debitable to "other diseases' and hence the provision made under Malaria is reduced.

The recommendations of the Director of Public Health contained in his Ref. No. 1508-1 Ml dated the 13th August to have a scheme costing about Rs.14,500 per annum to check down Filariasis in the town have been accepted by the Govt. and has resolved on 8th Novr. 47 to put the scheme into

operation

operation immediately to combat the filariasis and has also sanctioned the additional staff consisting of one Sanitary Inspector, one field assistant, two maistries, and 26 coolies. Necessary provision is made to entertain the additional staff with effect from 15th November 1947 and for the purchase of equipments. The charges for destruction of dogs having been raised by the council in its resolution No.25 dated the 29th October 1947, provision is made to meet the additional expenditure. The fall under private scavenging is due to non entertainment of additional scavengers sanctioned.

(b) The total expenditure under preventive medicine as per budget estimate for 1948--49 is Rs.217,760. This shows an increase in expenditure by Rs.14180 over the revised budget figure of 1947-1948. Under other diseases alone, the increase is Rs.8440 and this is on account of the provision made for the full year for anti-filaria sch. It is proposed to continue the temporary staff of 10 lorry coolies and 22 scavengers on a permanent basis and provision is made for this. Full provision is also made for payment to the sanctioned by staff at the rates sanctioned by Government. The post of the women medical officer is vacant since a long period and due to the provision made in the budget estimate for 48-49, the total figure shows an increase by Rs.1780- The provision made under Public conservancy contingencies and private scavenging contingencies includes the provision for supply of clothing, Ronoli, soap, foot-wear etc.

18. Remunerative enterprises:

(a) The total expenditure as per the revised estimate is Rs.9060 as against Rs.9030 provided in the original budget for 47--48. The post of the Market Superintendent is not filled up during the current year and hence there is fall in the expenditure under markets. Tree planting staff has been sanctioned by the Inspector of Municipal Councils on condition that at least 50% of the staff is disbanded during the rainy season. This has been taken into account while preparing the revised estimate for 1947--48. A sum of Rs.2,000 has been provided for repairs of markets.

(b) The total expenditure for 1948--49 is estimated to be Rs.9530 - Provision is made to entertain the market superintendent. There are not much of variations in the figures of 1948-49 and of the previous years.

19. Total expenditure - Ordinary - General account.

(a) The grand total expenditure as per the revised estimate is Rs. 423,670 as against Rs.406,000 provided in the sanctioned budget for 1947--48.

(b) The estimated expenditure under the above head for 48-49 is Rs.438,760.

20. Closing balance - General account.

(a) The closing balance under general account - ordinary as per Revised estimate for 47--48 is Rs.85,338/-

b)

Budget estimate for 1948--49 respectively for the work of Bus and Taxi stand. The remaining funds amounting to Rs.73,750 could be set apart for some specific capital works. This amount has been shown as balance in the capital account.

The council had taken loans from Government to the extent of Rs.1,50,000 for providing improved surfacing of roads. A sum of Rs.89,595 is yet outstanding on this account and the council has to pay annually Rs.10,396-0-0 towards principal and interest. The entire trunk road and some of the 2nd class roads have been transferred to Highway Department and the request of the council to waive the annuity having been rejected by Government, provision is made for payment of the said annuity.

In G.O.No. 768 L.A.Dept. dated 25- 4- 1947, a sum of Rs. 19,502-3-0 has been sanctioned as arrear toll compensation due for 1931-32 to 1940-41 payable during 1947--48. Instructions have been issued by Government in their order No.Ms 382 L.A.Dept dated the 3rd March 47 that this amount may be utilised during 1947--48 for conservancy improvements. A sum of Rs.20,000 has been provided under preventive medicine - capital. The grant amount may be utilised for the above purposes If,however, the amount cannot be utilised for the above purpose for want of cement etc Government may be requested to utilise the grant amount on the purchase of two lorries used for watering roads.

The payment of dearness allowance to the staff under all accounts amounts to Rs.1,27,380 and Rs.1,42,290 during the years 1947-48 and 1948-49 respectively but this cannot be taken as a permanent recurring expenditure - when living conditions become cheaper, this will cease and this amount could be utilised in future years for capital works and the ordinary receipts will be sufficient to meet ordinary charges provided the elementary education account and lighting accounts are made self supporting.
The general account ordinary for the year 1947--48 is expected to close with a balance of Rs.85,338 as against the statutory minimum balance of Rs. 27,395 requires to be maintained. The closing balance for the year 1948--49 under the said account is estimated to be Rs.34,068 while the minimum required is Rs. 27,666. The closing balances under general account - capital for the years 1947--48 and 1948-49 will be Rs.(2,34,242) 1,54,410 and Rs. 73,750 respectively.

B. LIGHTING ACCOUNT.

1. Opening balance.

(a) The lighting account opens with a balance of Rs. 2152 (Rs. 2152 ordinary and capital nil) for 1947--48.
(b) The opening balance for the year 1948--49 is estimated to be Rs. 1,722.

2. Receipts - Ordinary

a) The total receipts as per the Revised estimate is Rs. 35,900 as against Rs. 28,640 provided in the original budget for 1947--48. Under lighting tax a sum of Rs. 1470 is expected to be realised more than the budgetted figure due to the increase in rentals of number of buildings detected during the course of the year. Lighting tax is levied at 1/4% per half year on the annual value of buildings and lands and for the area brought under extension in 1943. The tax is levied on this area additional income of Rs. 4600 could be realised. The figure under collection charges has increased from Rs. 1640 to Rs. 1840 due to the additional cost of collection establishment.

b) The total ordinary receipts for the year 48--49 are estimated at Rs. 36,570. It is expected that the collection under lighting tax will shoot up at least by Rs. 2,850 more than the previous year. It is estimated that 99% of the demand would be collected during the year.

3. Receipts - capital.

a) As per the sanctioned budget credit was taken for a sum of Rs. 4,500 under the head "add amount transferred from ordinary - Lighting account" It is now found that that the ordinary receipts plus the opening balance are just sufficient to meet the ordinary expenditure. In view of this the contribution from - ordinary lighting account is deleted and a sum of Rs. 5690 is proposed to be contributed from general revenues to lighting - capital to meet the capital expenditure - There are no other receipts falling under this head.

b) There are no capital receipts for the year 1948-49.

4. Expenditure - Ordinary.

a) As against Rs. 29,400 provided in the original budget for 1947--48 a sum of Rs. 36,330 is now provided in the revised estimate. Under salaries and allowances, additional provision is made for payment of salaries at the revised rates sanctioned by Government with effect from 1-1-47 - under lighting charges, the provision of Rs. 26,300 made in the budget is found insufficient due to the reason that during monsoon season whole night burning of electric lights was ordered and also due to additional lights provided. Extra amount also had to be spent on the repairs of Kerosine oil lights. All this was not anticipated earlier. The revised estimate under lighting charges is Rs. 33,000.

b) The total ordinary expenditure for 48-49 is estimated at Rs. 36, 480 as per details given below:-

Salaries and allowances of staff :::		Rs. 3,310/-
Lighting charges & contingencies ::		Rs. 33,170/-
Total :	Rs.	36,480/-

C. Elementary Education Account.

1. Opening balance.

a) The account opened with a balance of Rs.4864 (Rs.4222 under ordinary and Rs.642 under capital) for the year 1947.

b) The opening balance for the year is estimated to be Rs.7,924 (Rs.7522 under ordinary and Rs.402 under capital).

2. Receipts - Ordinary.

a) As per the sanctioned budget for 1947--48 the total receipts were estimated to be Rs.1,13,498. It is now estimated that the receipts will amount to Rs.1,22,910 i.e. Rs.9412 more than what was expected earlier. Due to the increased rentals the taxes on good many buildings had to be revised. The increase under Education tax is beyond the original estimate and is fixed with due regard to the actual position as stood on 30th Septr.47. Education tax collected during the year 1946-47 was Rs. 18,444. Council is eligible for an equivalent contribution and hence credit for Rs.820 has been taken more under Government grant. Government in their memorandum No.66608-47-3-C1-Education dated 10-10-1947 ordered that the deficit which may be caused by incurring the additional expenditure in the revision of scale of pay etc. should be met by additional contribution of Rs.6640 from the general account of the council. Accordingly, the provision of Rs.60,440 made in the original budget is now increased to Rs.67080. Increased provision by Rs.50 is made under refunds. The sum of Rs.240 provided to be transferred from ordinary to capital has been deleted in view of the fact that this small sum will not be of great help to general account and as additional provision to the extent of Rs.9000 is made under capital by transfer of funds from general revenues.

b) The total receipts for the year 1948--49 are estimated to be Rs. 1,20,060. It is expected that 99% of the demand under Education tax should be collected during the year and hence credit is taken for Rs.22,000. Basing on the anticipated net receipts under Education tax during the year 1947-48, credit is taken for Rs.20,350 under Govt. grant under Sec. 37 of the Elementary Education Act. Credit is also taken for Rs.16,740 being the contribution payable by Government under proviso to section 37 of the Elementary Education Act. Credit for a sum of Rs.60,820 is taken being the contribution from general account to meet the ordinary expenditure. The amount of contribution is just sufficient to meet the expenditure and to have the statutory minimum closing balance of 5 per cent.

3. Receipts - Capital.

(a) A sum of Rs.9,900 is taken credit in the revised estimate for 1947--48 under contribution from general account to meet the capital expenditure. This was not provided in the budget.

(b) Similarly credit is taken for Rs.16,550 for the year 1948-49. There are no other capital receipts.

3. Expenditure - Ordinary.

(a) The total expenditure as per the sanctioned budget for 47--48 was Rs.1,13,740 while the amount provided in the revised estimate for 1947-48 is Rs.1,19,610. Had it not been

Rs.44,950/- as against Rs.22,930 provided in the original budget for 1947--48. Under section 81 A of the Madras Dt. Municipalities Act, Government in their order No.600 L.A. dated the 23rd March 1947 ordered the enhancement of scavenging tax from 1/2% to 1% per half year on the annual rental value of the properties and this has brought in an additional income of about Rs.22,000 per year - under the head Food Adulteration - fines, etc. the actual receipts for 46-47 was Rs.4,944 but this includes the arrears of previous years. It is estimated that a sum of Rs.1,200/- would be realised during the current year - as no additional samples for analysis were sent. Under contribution from Government for maintenance of Maternity and Childwelfare centres credit has been taken to one fourth of the actual expenditure incurred during the year 1946--47. The collection charges provided in the Revised estimate is Rs.2,050/- as against Rs.850/- shown in the original budget. The reason for this is the excess receipts under scavenging tax and the excess expenditure under collection establishment.

(b) During the year 1948--49, the total receipts are estimated at Rs.47,380. Compared with the receipts of the previous year, there is a slight increase during 1948-49 and this is due to the normal increase under scavenging tax and the actual contribution payable by Govt. for Maternity and Childwelfare centres based on the provision made for expenditure on Maternity and Childwelfare.

8. <u>Remuneration Enterprise.</u>

(a) The total receipts under this head are estimated to be Rs.1,11,240 as against Rs.91,400 provided in the budget estimate for 1947--48. In the following cases increases are noticed :

Market and other receipts	=	Rs. 21,510
Cart stands	=	Rs. 450
Slaughter houses	=	Rs. 100
Rent of lands	=	Rs. 4,100
Licence fees (Act II of 1888)	=	Rs. 180
	Total :	Rs. 25,980

All the above increase is based on the actual demand for the year 1947-48. The markets and shop buildings which were auctioned have fetched income more than the figure originally estimated. A portion of the Central Maidan was used for stacking tiles and a sum of Rs.2,500 has already been realised. The balance due on account of this is estimated to be Rs.3,500 but as the demand has not been finally fixed, credit has not been taken for this amount of Rs.3,500 - Under refunds of licence fee provision of Rs.6,700 is now made in the Revised estimate for 1947-48 as against Rs.200 as there is already a move from Government regarding the reduction of license fee on hotels, eating houses etc.

(b) The receipts for the year 48-49 are estimated to be Rs.1,00,520 ; A fall in the receipts is anticipated when compared with the revised budget figures of 1947--48. The markets and shop buildings may not fetch the same income as in the previous year. Further, Government in their Memorandum No. 8244-3E-L.A. dated 23-4-1947 have suggested the reducing of headload fee from anna one to pies six for

fish

fish brought for sale or ~~sales~~ sold. Government in their order No. Ms 2566 Education and P.H. dated 25-7-1947 have also informed the council to reduce the licence fee on hotels, eating houses etc. The fall in the receipts on account of above is taken into consideration while fixing the estimated receipts for 1948--49. There is a fall under rent of land during 1948--49 but this is fixed with reference to the actuals of ~~previous~~ previous years and the anticipated receipts during the year.

9. Total receipts - Ordinary.

(a) The total gross receipts under ordinary are estimated at Rs.5,51,260 as against Rs.5,42,629 provided in the original budget 1947--48.

(b) The total gross receipts for 1948--49 are estimated to be Rs. 5,57,070/-

10. Contribution from general account - ordinary to other accounts.

An account showing the contributions to several accounts for both the years is given below:-

Total gross receipts:	Budget estimate for 1947-48.	Revised estimate for 47-48	Budget estimate for 1948-1949.
	Rs	Rs	Rs
General account:	542,629	551,260	557,070
Deduct:			
1. Transferred to capital-Gl. account.	74,800	155,780	54,840
2. Lighting - Ordinary	-	1,490	320
3. Ele. Education account. Ordinary:	60,440	67,080	60,820 ~~61,820~~
4. Town planning-Ordinary	4,510	7,080	7,050
5. Lighting - capital.		5,690	-
6. Town planning capital.		-	-
7. Ele. Edn. capital.		9,900	16,550
Total receipts - net - General account.	402,879	304,240	~~416,490~~ 417,490

11. Opening balance:-

The capital account opened ~~(with)~~ with a balance of Rs.33,480 for the year 1947--48. The opening balance for the year 1948- is estimated at Rs.154,410/-

12. Receipts - capital - General account.

(a) The Urva House sites which were auctioned at the close of 1946--47 fetched a total revenue of Rs.1,57,750. Of this a sum of Rs. 45,770 was realised during the year 1946-47 itself. Credit is taken under sale proceeds of land for the balance amount of Rs.1,11,980. A sum of Rs.65,683 has since been realised during the current year. In G.O. No.1318 L.A., dated the 1st August 47, Government have passed orders sanctioning a sum of Rs.8,950 as grant being 50% of the cost of providing improved surfacing to Golikatta Jumma Masjid road and credit is taken for this amount. Regarding the question of sanctioning 50% grant in respect

of other 5 roads, Government in their order quoted above, have stated that the matter will be decided on receipt of the recommendation of the Chief Engineer. No credit could therefore been taken for this grant amount. To meet the capital expenditure of Rs.1,55,780, it is proposed to transfer a like sum of Rs.155,780 from general revenues to capital account - Thus the total receipts for the year 1947--48 are estimated to Rs.276,710 as against Rs.164,800 provided in the original budget estimate. ~~Sanction of Government would be necessary to utilise the sale proceeds of Urvaplots.~~

(b) During the year 1948--49 the total receipts are estimated at Rs.54,840. This amount is the contribution from general revenue to capital account. Government are being addressed to sanction 50% grant in the case of 15 roads which are proposed to be provided ~~in the~~ with improved surfacing during 1948--49.

Expenditure -- Ordinary.

13. Management.

(a) The total expenditure as per Revised estimate is Rs. 54,100 as against Rs.44,300 provided in the original budget for 1947--48 - Under salaries and allowances of the establishments, the increase of Rs.8530 is due to the (1) payment of increased salaries and allowances on account of the revision of scale of pay of the officers and servants of the department sanctioned in G.O.No. 773 L.A. dated the 26th April 1947 and G.O.No. Ms 396 L.A. dated the 3rd March 1947 (2) providing funds in the Revised estimate for payment of advance increments sanctioned in G.O.No. 1422 L.A. Lept dated the 19th August 47 for weightage in service (3) making necessary provision for 2 months for entertaining the additional staff sanctioned by the council in its resolution No.40 dated the 8th Novr. 47 increased the remuneration of the Standing counsel from Rs.65 to Rs.100 per month with effect from 1-4-1947. Necessary funds are provided for this. During the year 1947--48, general elections took place and a total sum of Rs.726 has already been incurred. ~~xxxxxxxxxxxxxxxxxx~~ Contribution towards expenditure incurred by election authority has to be paid. This is expected to be Rs 1,000/- Hence a total provision of Rs.1730 is made in the revised estimate for 1947--48. The expenditure under contingencies - other items has also increased by Rs.1390. Of this increase, about Rs.450 represents the expenditure on account of Independence day or Prohibition celebrations which was not originally provided Similarly about Rs.500 had to be incurred for supply of uniforms, badges and belts to peons and other inferior servants. Rs.6960 is provided under the head abatement during the current year while the amount that was provided as per original budget was Rs.5050. The increase is due to excess receipts in the case of scavenging tax and other ~~head~~ taxes shown in the subsidiary accounts.

(b) The total expenditure under this head for 48--49 is estimated at Rs.60,730 - compared with the total expenditure for 47--48 this shows an increase by Rs.6630/- Full provision is made for payment of salaries and allowance to the additional staff both under management and collection establishments. During the year 1948--49 the work of the general revision of property tax has to be taken up and for this purpose provision has been made for the entertainment

Revision
of one ~~Revenue~~/officer 2 clerks, 1 peon and a painter for a period of 10 months. Unlike in the previous revisions it is proposed to give door numbers to the buildings and hence the services of a painter are essential. The total extra cost on account of this is estimated to Rs.4140/-

14. Communication

(a) The total expenditure as per the revised estimate for 47--48 is Rs.134,400 as against Rs.124,700 provided in the original budget. The expenditure on 2nd class road maintenance shows an increase by Rs.7860 and this is due to the increase in rates. A detailed list of these works is appended - Under tools and plants the actual expenditure till the end of September 1947 is Rs.1586 due to the purchase of spare parts etc to P.W.lorries. Based on this and also taking into account the future requirements the provision is increased from Rs.500 to Rs.2620. Under salaries and allowances of 'other - engineering establishment' there is a fall in expenditure as some of the sanctioned posts in the section were vacant for some time during the year for want of qualified hands. Provision is made for entertaining an additional driver to the fifth lorry on a permanent basis with effect from January 1948. The increase under salaries and allowances of engineering is due to the revision of scale of pay fixing at Rs.150 as the minimum.

(b) The total expenditure for the year 1948--49 is estimated at Rs. 126650 under salaries and allowances of other Engineering establishment provision is continued to the additional driver. Full provision is made under salaries and allowances for payment to the full sanctioned strength. Provision is continued for payment of travelling allowance at the sanctioned rates. Under 2nd class road maintenance the expenditure is estimated to be Rs.1,00,000. Provision is made for payment of interest and instalment of loan amounting to Rs.10,400 due to Government.

15. Education - other than Elementary.

The Director of Public Instruction in his proceeding No. 5875-47 dated 31-10-47 having declined to sanction contribution to the Depressed class Mission, the provision made in the budget estimate of Rs.1320 is reduced to Rs.1200 in the revised estimate for 1947--48. This sum of Rs.1200 is proposed to be paid as contributions to the following private institutions :-

1.	Harijan Sevak Sangha	Rs. 200
2.	Industrial Museum	Rs. 100
3.	Feeding of destitutes to be given to the Collector.	Rs. 300
4.	South Kanara Muslim Girls Educational Association.	Rs. 100
5.	Ishwaranada Mahila Sevashram.	Rs. 500
	Total :	Rs.1200

The provision under library and radio is estimated at Rs.2970 as against Rs.2890. The slight increase is due to the revision of scale of pay and provision made for entertainment of a part time attender to the free reading room to be opened at Jeppu.

(b)

(b) The account for the year 1948--49 is expected to close with a surplus balance of Rs. 64,068.

Due to the huge contributions from general revenue to Elementary Education, Lighting and Town Planning accounts more works under capital could not be provided and I have herebelow offered my suggestions under general remarks as to how the finances of the council could be further improved.

p i t a l

21. Opening balances under capital - general account.

(a) The account opened with a balance of Rs. 33,480 for the year 1947-48.

(b) The opening balance for the year 48--49 is estimated to be Rs. 1,54,410/-

Capital expenditure.

22 (a) Management 47-48.

	Rs
1. Cost of ceiling fan	200
2. Furniture	810
Total:	Rs. 1010/-

Communication

1. Cost of water tanker and fitting charges		750
2. Cost of wooden handles to road roller		340
3. Fitting up cabs to P.W. Lorries		1180
4. Cost of two lorries including cabins		17600
5. Formation of road opposite to St. Agnes' Convent.		6000
6. Providing dustless surfacing to		
(1) Kadri road	Rs. 3900	
(2) Market road	Rs. 8000	
(3) Golikatta Rd.	Rs. 11000	
(4) Mangaladevi	Rs. 7800	
(5) Gandhi road.	Rs. 6600	
(6) K.S.R. Road.	Rs. 10500	
	Rs. 47800	47800
7. Centage charges for scrutinising estimates for dustless surfacing of 15 roads.		2370
Total:		Rs. 75940

Library

Furniture (including to the new reading room.	500

Preventive medicine

1. Night soil bins	2280
2. Buckets, pickaxes and pumps	950
3. Furniture to Municipal Health Officer's Office.	130
4. Dust bins barrels	170
5. Cost of new barrels to fill up Deisel oil	140

p.t.o

	Rs
6) Zinc or R.C. Dust bins	6,000
7) Septic tank latrines	10,730
Total: Rs.	20,000

Markets:

1) Compound wall to Webster market	4,410
2) do to Mudroli market	810
Total: Rs	5,220/-

Cart stands.

Improvement to Kappankotta Jutka stand.	3,000

Slaughter houses

Construction of slaughter house	3,000

Land Development

1) Shed in Taxi stand	310
2) Cricket field in Central Maidan.	1,300
3) Park and Pavilion in Central Maidan.	8,000
4) Formation of roads and drains in Urva House sites.	27,500
5) Bus and Taxi stand.	10,000
Total: Rs.	47,110

1948—49

(b)
Communication

1. Tar boiler with sprayer	8,000
2. Acquisition of sites for formation of road, from Wireless Maidan to Derebail.....	5,000
Total: Rs.	13,000

Library Furniture	1,500
Rest house	
Providing wall to the garden in the Travellers Bungalow.	Rs. 1,000

Preventive Medicine.

Septic tank latrines	19,000

Markets

1) Separating vegetable and non vegetable section in the markets.	2,000
2) Improvement to Karangalpady market.	5,000
3) Tarring of road within Webster market compound.	5,000
Total:	12,000

Land Development.

1) Metalling of roads in Urva House sites.	15,000
2) bus and Taxi stand	74,000
Total:	89,000

23. The total expenditure under capital for the year 1947-1948 is estimated at Rs.155,780 as against Rs.164,80 provided in the original budget.

During the year 1948--49 a sum of Rs.135,500 is provided for capital expenditure under general account.

General Remarks.

24. In the revised estimate for 1947--48 and the budget estimate for 1948--49, only the barest working expenditure has been provided and this works out Rs.119,430 and Rs.21,270 in excess of the net receipts under general account. Though the gross receipts of the years are much more than the ordinary expenditure, yet due to the huge contribution made and other account the ordinary net receipts fall short to meet the ordinary charges under general account.

It could be seen from the statement given below that the following accounts are not self supporting and a huge sum had to be contributed from general revenues to meet the expenditure.

	Receipts as per R.E. for 47-48 excluding contribution from General account.	Amount of contribution from Glfunds. 1947-48	Total expenditure for 1947-48	Receipts Budget Estimate 1948-49	Contribution from General funds for 1948-1949.	Total expenditure for 1948-
	Rs	Rs	Rs	Rs	Rs	Rs
Lighting Ordinary...	34410	1490	36330	36250	320	36480
Lighting capital ...	-	5690	5690	-	-	-
Ele. Edn. ordinary...	55830	57080	119610	59240	60820	124210
Ele. Edn. Capital....	-	9900	10140	-	16550	16950
Town-Planning ordinary...	6160	7070	14950	13200	7050	20250
Scavenging	38950		60750	40990	-	66560

A statement showing the contributions made from General revenues to the following accounts for the periods from 1944-4 to 1948-49 is also given below :-

	1944-45 Rs	1945-46 Rs	1946-47 Rs	1947-48 Rs	1948-49 Rs
Elementary Education fund.	38300	43000	43000	76980	77370
Lighting :	-	-	-	7180	320
Scavenging tax:	11132	24660.	34883	21800	25570
Town Planning:			8060	7080	7050

NOTE: The figure against scavenging tax is not the actual contribution; but the deficit between receipts and expenditure.

Effect

Effect has already been given to G.O.No. 600 L.A., Dept. dated the 23rd March 1947, and the rate of scavenging tax raised from 1/2% to 1% with effect from 1- 4- 1947. Even after the above increase, the receipts are not sufficient to cover the charges as expenditure has gone up.

The receipts under Elementary education account fell short of the expenditure by Rs.76,980 and 77,370 during the years 1947-'48 and 1948-49 respectively and contribution to that extent had to be made from general funds. This is a great strain on general funds. The Deputy Inspector of municipal councils in his inspection report for 1947 again reiterated his previous year's suggestion to increase the levy of education tax on property and the Inspector of Municipal Councils while reviewing the above inspection report suggested in his Ref. No.55/21473-47 dated 5-8-1947 that the council should increase the education tax by 1/2 per half year. I may state for the information of the council, that the council is imparting free education in its schools and I feel that the only way to augment its revenue under elementary education fund by enhancing education tax.

The receipts under lighting tax are also not sufficient to meet the charges inspite of the anticipated increase of Rs. 3918 and 2700 during the years 1947-48 and 48-49 respectively. Lighting facilities to the extended area and to other parts of the town cannot be extended unless the revenue under this account is improved. During the year 1947-48 a sum of Rs.5880 has been contributed. A sum of Rs.320 has been provided for contribution during the year 1948-49. If lighting tax is enhanced by 1/2 per cent per half year, this will bring an addition income of Rs.18 200 per year in which case, the strain on general funds will be reduced to that extent. The desirability of enhancing this tax may please be considered by the council.

The council has already sanctioned estimates to the tune of Rs. 2, 60, 075 for providing improved surfacing to the fifteen important roads. Funds have not been provided for these in the budget estimate for 1948--49. The Government may be requested to sanction 50% grant in the case of all these roads. The other 50% amounting to Rs.1 30,037 could be met by the council by obtaining loan from Government.

In the revised estimate for 1947-1948, provision has been made to provide dustless surfacing to the six roads. Government in their order No. 1318 L.A.Dept. D/ 1- 8- 1947 have sanctioned grant only in the case of one road and stated that the question of granting 50% grants in respect of other roads is under consideration of Government. The provision of Rs. 47,800 made is only for half the expenditure and if only Government decline to sanction grant, the work will have to be put off or the whole expenditure provided by deleting provision made under other items.

The sale of Urve House sites has fetched a sum of Rs1,57,750 of this, a sum of Rs.84,000 could be utilised ~~if necessary after obtaining sanction of Government~~ for the construction of a taxi & bus stand which has been the pressing need of the town. Rs.10,000 and Rs.74,000 have been provided in the revised estimate for 1947-48 and Budget

C. Elementary Education Account.

1. Opening balance.

a) The account opened with a balance of Rs.4864 (Rs.4222 under ordinary and Rs.642 under capital) for the year 1947.

b) The opening balance for the year is estimated to be Rs.7,924 (Rs.7522 under ordinary and Rs.402 under capital).

2. Receipts - Ordinary.

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a) As per the sanctioned budget for 1947--48 the total receipts were estimated to be Rs.1,13,498. It is now estimated that the receipts will amount to Rs.1,22,910 i.e. Rs.9412 more than what was expected earlier. Due to the increased rentals the taxes on good many buildings had to be revised. The increase under Education tax is beyond the original estimate and is fixed with due regard to the actual position as stood on 30th Septr.47. Education tax collected during the year 1946-47 was Rs. 18,444. Council is eligible for an equivalent contribution and hence credit for Rs.820 has been taken more under Government grant. Government in their memorandum No.66608-47-3-C1-Education dated 10-10-1947 ordered that the deficit which may be caused by incurring the additional expenditure in the revision of scale of pay etc. should be met by additional contribution of Rs.6640 from the general account of the council. Accordingly, the provision of Rs.60,440 made in the original budget is now increased to Rs.67080. Increased provision by Rs.50 is made under refunds. The sum of Rs.240 provided to be transferred from ordinary to capital has been deleted in view of the fact that this small sum will not be of great help to general account and as additional provision to the extent of Rs.9900 is made under capital by transfer of funds from general revenues.

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b) The total receipts for the year 1948--49 are estimated to be Rs. 1,20,060. It is expected that 99% of the demand under Education tax would be collected during the year and hence credit is taken for Rs.22,000. Basing on the anticipated net receipts under Education tax during the year 1947-48, credit is taken for Rs.20,350 under Govt. grant under Sec. 37 of the Elementary Education Act. Credit is also taken for Rs.16,740 being the contribution payable by Government under proviso to section 37 of the Elementary Education Act. Credit for a sum of Rs.60,820 is taken being the contribution from general account to meet the ordinary expenditure. The amount of contribution is just sufficient to meet the expenditure and to have the statutory minimum closing balance of 5 per cent.

Receipts - Capital.

(a) A sum of Rs.9,900 is taken credit in the revised estimate for 1947--48 under contribution from general account to meet the capital expenditure. This was not provided in the budget.

(b) Similarly ~~Estimated~~ credit is taken for Rs.16,550 for the year 1948-49. There are no other capital receipts.

3. Expenditure - Ordinary.

(a) The total expenditure as per the sanctioned budget for 47--48 was Rs.1,13,740 while the amount provided in the revised estimate for 1947-48 is Rs.1,19,610. Had it not been

for the revision of scale of pay and making due provision for weightage in service, the expenditure under the head salaries and allowances of masters would have been over less than the amount provided in the sanctioned budget. The pay of teachers has already been revised and provision is made for payment of advance increment for weightage in service. Due to this reason, increased provision of Rs.69,300 plus dearness allowance Rs.28,740 is now made in the revised estimate. Under clerks and servants the sanctioned provision is reduced as the post of a peon in the Muhammadan Girls school has been converted into a part-time sweeper. On account of the increased rate of pay now paid to teachers, additional provident fund contribution had to be provided. The increase under this head is Rs. Collection charges have also been increased due to the extra expenditure involved in the collection establishment. During the course of the year 3 school buildings (rented) had to be shifted either for want of proper accommodation or on account of rent control orders. Increased rent had to be paid in the case of 4 other school buildings for effecting improvements etc. Taking all this into consideration and the rent actually paid till the end of September 1947, the provision in the revised estimate for 1947--48 is increased from Rs.2540 to Rs.2720. The increase under contingencies - other items - is very slight and this has been done with reference to the actual expenditure till September 1947 and the estimated expenditure till the close of the year. The provision made under contingencies include about Rs.1,060 being the cost hire for conveying muslim girl students to the muslim schools.

(b) The amount provided for ordinary expenditure during the year 1948-49 is Rs.1,24,210. Full provision is made for payment to the staff at the rates sanctioned by Government for municipal servants and also for payment of increments during the course of the year. Increased provision under collection charges had to be made due to the increased proportionate cost of collection establishment. It may be necessary either to shift some rented school buildings or to pay increased rentals and hence a sum of Rs.3,329 has been provided in the budget estimate. There are not much of variations regarding other items of expenditure.

4. Expenditure - capital.

a) The Educational authorities have been urging to provide additional accommodation to the Kokkopatra Higher elementary school and he has finally in his letter Roc No. 5095-E1-46 dated 27-10-47 has called for a report as to why recognition should be refused. The estimate of Rs.9900 for effecting additional accommodation has been approved by the Director of Public Instruction in his Roc No. 2495-E2-47, dated 7-10-47. Hence a provision of Rs.9900 is made in the revised estimate for 1947--48.

b) A sum of Rs.16,550 has been provided for the year 1948-49 to provide additional accommodation in respect of the following 2 schools:

1. Lolar Boys school	:	Rs. 8,100
2. Central Ward Boys M.E.school	:	Rs. 8,450
	Total:	Rs. 16550

Even in the above cases, the Educational authorities have been pressing to provide additional accommodation.

5. Closing balance.

The account is expected to close with a balance of Rs.7,924 (Rs.7,522 under ordinary and Rs.402 under capital) and Rs.3,374 (Rs.3,372 under ordinary and Rs.2 under capital) for the years 1947-48 and 1948-49 respectively. The minimum closing balance that is required under ordinary is Rs.2,800 and Rs.3,370 for the two years 1947--48 and 1948-49 respectively.

D. WATER SUPPLY AND DRAINAGE ACCOUNT.

1. Opening balance.

a) The opening balance for the year 1947-48 is Rs.76,628. A sum of Rs. 50,000 has already invested in Government securities.

b) The account is expected to open with a balance of Rs.54,428 for 1948-1949.

2. Receipts - ordinary.

a) The receipts are estimated to be Rs.43,940 for the year 1947--48 while the original estimate was Rs.40,330. The increase under water supply and drainage tax is fixed with due regard to the actual position on 30-9-1947. Increased provision is made under collection charges as the expenditure on collection establishment has increased. A sum of Rs.440 deposited during the course of the year by a private individual for improvement of a drain has been taken credit under miscellaneous receipts. This was not anticipated earlier.

b) The total receipts for the year 1948-49 are estimated to be Rs.45,540. Credit is taken for a sum of Rs.3950 being the repayment of the instalment amount, diverted to general funds with the sanction of Government.

3. Receipts - Capital.

(a) & (b) There are no receipts under capital account either during 1947--48 or 1948--49.

4. Expenditure - Ordinary.

(a) The expenditure was estimated to be Rs.65,480. In the revised estimate for 47-48, provision is now increased to Rs.66,140. During the year a sum of Rs.800 has been paid to Government being the additional expenditure claimed by the Sanitary Engineer on account of the enhanced rates of pay and D.A. of the Supervisor and the boring machanic employed for preliminary investigation of water supply. This was not contemplated earlier and provision is now made in the Revised Estimate for 1947--48. Council is paying a special pay of Rs.15 per month to one of its employee who is in charge of pumping and Electrical installations. The drainage staff consists of one maistry and nine coolies. As some of the posts were vacant for some time during the year there is slight fall in expenditure under the head salaries and allowances of the staff. The provision of Rs.10,000 made for repairs of drains remains unaltered in the revised estimate. The benefit of G.O.No. MS 90 dated the 15th January 1943 was extended to the drain coolies in council's resolution No.16 dated 16-1-1947 and hence provision could not be made earlier providing funds for payment of bonus contribution. A sum of Rs.90 is now provided in the revised estimate. Provision is continued in the Revised estimate for 47-48 for investment of Rs.50,000.

(b) A sum of Rs.65,710 is provided for expenditure during the year 48-49. Under the head staff, provision is continued for one maistry and nine coolies and for payment of Spl. allowance Rs.15 per month for attending the electrical installations. A sum of Rs.10,000 is provided for repair of drains and Rs.50,000 is again proposed to be invested during 48-49 as the surplus funds may not be required for immediate use.

5. Closing balances.

(a) The account is expected to close with a balance of Rs.54,428 for the year 1947--48. The closing balance for the year 1948-49 is estimated to be Rs.34,258.

Town Planning Fund account.

1. Opening balance.

a) The account opens with a balance of Rs.16,613/- (Rs.2381/-under ordinary and Rs.14232 under capital)for the year 1947-48.

b) The opening balance for the year 1948-49 is expected to be Rs.9943 (Rs.661 under ordinary and Rs.9282 under capital)

2. Receipts (Ordinary) 47-48

a) The total receipts are estimated to be Rs.13230 for 47-48 as against Rs.17,710 taken credit in the original estimate. The reduction is due to the reduction of credit taken under betterment levy from Rs.12,000 to Rs.4,760/-This was necessitated for the reason that the highly inflated land value generally in the Town and elsewhere under the conditions created by war continued to remain the same durin this year also and the adoption of the land value as on 1-4-43 (at the same basis as was done for the years 1944-45 1945-46 and 1946-47 with the sanction of Government) was decided upon by the council in Municipal council resolution No.12 dated the 24th Septr.47. Under sundry receipts a sum of Rs.189 has been actually realised during the 1st half of the year and as no credit was originally taken it is estimated that Rs.200 will be realised under this head. The contribution from general account has been enhanced in the revised estimate from Rs.4510 to Rs.7080 to meet the ordinar expenditure.

b) The total receipts for the year 1948-49 are estimate to be Rs.20,250. This includes a moderate credit of Rs.12000 taken under betterment contribution from sanctioned Town Planning schemes. In this connexion it is expected that conditions created by war and prevailing now may improve during 1948-49 and the highly inflated land value may go dow and the normal value of lands could be fixed up. Credit is a also taken for a sum of Rs.1200 from interests on the invest ment of Rs.40,000. As in the year 1946--47, a sum of Rs. 7,050 is proposed to be transferred to the account from General revenues to meet the ordinary expenditure and to maintain the minimum closing balance.

3. Receipts - Capital.

As the amount realised by sale of the House site plots at Urva within Kodialbail East ward Town Planning scheme is taken credit of in the general accounts of the municipality t meet the capital expenditure it may be necessary to withdraw portion of the invested fund. Hence Rs.20,000 and Rs.18,000 is taken credit of during the years 1947--48 and 1948-49 respectively. There are no other receipts under capital.

4. Expenditure - Ordinary - 1947--48.

(a) The total provision made in the revised budget is Rs.14,950 while the provision made in the sanctioned budget for 1947--48 is Rs.17,610/- The expenditure against the head staff shows a decrease inspite of the fact of giving effect to the revised scale of pay sanctioned by Government. The reason for this is that some of the sanctioned posts are vacant for want of qualified hands. Provision is however made for three months during the current year to entertain

the sanctioned strength of hands are available. The increase under Provident fund contribution is due to the reason of admitting more members of the establishment for benefits of Provident fund and also due to the revision of scale of pay.

b) 1948-49.

The total provision made for the year 1948--49 is Rs.20,250. Increase is seen under the head staff. The terms of the temporary establishment consisting of four Town Planning Surveyors and 8 chainmen sanctioned for the purpose of general Town Planning scheme work sanctioned by Government expires on 31st March 48. The full complement could not be entertained even since the staff was sanctioned due to want of qualified hands and the work is not possible to be completed by 31- 3- 1948. It is considered possible that the work may be completed in 1948-49 should the service of the entire staff is made available for that period and it is therefore proposed to entertain the temporary staff consisting four surveyors and eight chainmen for a further period of one year and provision is made for this. Provision is continued to the entire permanent sanctioned staff for the year 1948--49. The council had taken a loan of Rs.25,000 from Government for the carrying out of the work in Falnir Town Planning scheme and Rs.~~550~~ 1760 is provided for the repayment of the instalment of debt.

E. Expenditure - Capital.

Roads L D A B1 B2 B3, G2 G3 G4, H H P2 P3 P4 P5 aa, kk contemplated in the sanctioned Falnir Town Planning scheme are yet to be partly widened and formed and the widening of portions of Falnir Road and Mardiguddda road are also yet to be done. It is expected that proposals for acquisition of lands and building in respect of few of the above roads could be taken up this year and a provision of Rs.10,000 has been made ~~(in the revised budget)~~ in the revised budget for carrying out works and improvements in scheme areas, such as formation of connecting link and construction of culverts in Bishop Victor road, formation of road and construction of culvert in Kapriguddda road, in the land acquired for the purpose in the Falnir T.P. scheme. An amount of Rs.1100 is also provided for the Revised budget towards repayment of loan.

(b) 1948-49.

A provision of Rs.10,000 is made in the budget estimate for 48--49 towards acquisition of lands and buildings in the Falnir Town Planning scheme area for completing some more roads detailed under the head expenditure (capital) for 1947--48 and a sum of Rs.15000 is provided for carrying out work and improvements such as formation of roads, widening roads etc contemplated in the sanctioned scheme for which the required lands are expected to be required during 1947-48 and 48-49. A sum of Rs.~~1100~~ 1760 is also provided towards repayment of loan.

F. Closing balance.

(a) The closing balance for the year 1947--48 is estimated to be Rs. 9,943 (Rs.661 under ordinary and Rs.9282 under capital)

(b) The account for the year 48-49 will close with a bal of Rs.1753(Rs.661 under ordinary & Rs.1092 under capital).

G. Deposits and Advances account.

1. Opening balance.
(a) The account opened with a balance of Rs.34958 for the year 1947-48.
(b) The opening balance for the year 1948-49 is estimated to be Rs.38,168.

2. Receipts.
(a) The total receipts for the year 1947--48 is estimated to be Rs.137,790 as against Rs.78,220 provided in the original bud
(b) The receipts for the year 1948-49 are estimated to be Rs.124,420.

3. Expenditure

The total expenditure under this account is estimated to Rs.134,580. The provision made in the original budget was Rs.78,22

(b) It is estimated that the total expenditure for the year 1948-49 will be Rs.124,420.

4. Closing balance.

The closing balances for the year 1947-48 and 1948-49 are estimated to be Rs.38,168 and Rs.38,168 respectively.

H. Endowment account.

(a) The account opens with a balance of Rs.805 for the year 1947-48. The total amount invested in Government securities and Postal Cash certificates amounts to Rs.4800. Besides there is a sum of Rs.41 in the Post Office Savings Bank account.

(b) The account is expected to open with a balance of Rs.845 for the year 1948--49. The amount invested in Government securit etc referred to para (a) above will stand.

2. Receipts

(a) As originally anticipated in the budget for 47--48, a sum of Rs.140 will be realised during the course of the year by way interest on the invested funds.
(b) The total receipts for the budget year will be the same as in the year 1947-48 i.e. Rs.140/-

3. Expenditure.

A sum of Rs.100 has been paid during the current year as contribution to the Besant National Girls school to teach Sanscr and Marati. The amount originally provided for this was Rs.120/- but as the annual receipts under this particular endowment are n sufficient to pay contribution at Rs.120 the amount is reduced t Rs.100 in the Revised estimate for 1947--48.
(b) As in the previous year a sum of Rs.100 is provided to pay contribution to the same inttitution.

4. CLOSING BALANCE.
The account is expected to close with Rs.845& Rs.8 for the years 1947-1948 and 1948-1949 respectively. As there is no proposal to withdraw the invested funds this will also stand as the closing balance.

Municipal Office, Mangalore,
Dated the 21st November 1947.

H/21-11-47.

21.11.47

21 11 47
Commissioner,
Mangalore Municipality.

Proceedings of the Taxation and Finance committee of the Municipal Council, Mangalore, held in the Municipal Office at 5 P.M. on 27th November 1947 for considering the Revised/Budget Estimate for 1948--49 under all accounts.

ates
7-48 &

Present.

L.C.Pais Esq., B.A.B.L., Chairman, M.C.
Sri B.Damodar Baliga, B.A.,
Janab Haroon Hajee Abdul Satar Sait Saheb Bahadur
Sri M. Govinda Pai
M.S.Sreshta Esq., c.c.sRetd.Bar-at-Law.,
Janab M.C.Ahmmed Saheb Bahadur B.A.B.L.,
Sri K. Suryanarayana Adiga, B.A.B.L.,

Commissioner, Municipal Engineer and Town Planning Officer are also present.

Recommended that the following alterations be made in the draft budget placed before the committee.

Receipts: 1) Under licence fees the provision for Rs. 30,000 taken in the Budget for 1948--49 be increased to Rs. 36,500.

/* to Rs. 25000

2) The contribution from General Revenues to * Elementary Education Capital be increased from Rs. 16,550/- for the year 1948-49 to provide increased accommodation for schoo

The provision of Rs. 16,550 under elementary education capital, accordingly be raised to Rs. 25,000/-

3. An additional provision of Rs. 3,000 under element education and Rs. 5,000 under all other establishments be pro -ded in the Revised Estimates for 1947-48 to provide for payme of Government scales, if we adopt the same.

4. Provision made in the Revised Estimate for 47-48 and Budget Estimate for 1948-49 in respect of contribution for the following institutions be deleted.

1. Feeding of destitutes Rs. 300/-
2. Industrial Museum Rs. 100/-

Mr. M. S. Sreshta pressed that provision be made for payment of contribution to St. Vincent D Paul Society, Bando

Chairman suggested that the same be paid to the Central Association of the St. Vincent D Paul Society and the Central Association be asked to distribute the same to other societie in Mangalore.

The sense of the committee was against any provision being made for the above purpose.

The committee will meet on 1st December 1947.

sd. L. C. Pais
Chairman, M.C.

(True Copy)

Municipal Office, Mangalore,)
dated the 4th December 1947. (

Commissioner,
Mangalore Municipality.

compd.
H/4-12-47.

Proceedings of the adjourned Taxation and Finance Committee of the Municipal Council, Mangalore, held in the Municipal Office, Mangalore, at 5.30 P.M. on Monday the 1st December 1947 to consider the Revised Estimate for 1947--48 and Budget Estimate for 1948--49 under all accounts.

Present:-

Sri B. Damodar Baliga, B.A.,
Sri M. Govinda Pai
M. S. Sreshta Esq., C.S.S.Retd.Bar-at-Law.,
Sri K. Suryanarayana Adiga B.A.B.L.,
Sri G. S. Nagarkar, B. A. B. L.,
J. B. D. Souza, Esq.,
Sri H.C.Somasundaram

Commissioner

Recommended that the following further alterations be made in the draft budget placed before the committee.

1. Receipts: In view of Government Memorandum No.81379-R/47-3 (Home Department) dated the 27th Novr.47 credit taken under Govt.grant - M. V. T. Act be enhanced by Rs.1550 and 2800 for 1947--48 and 48--49 respectively.

2. Under library the provision of Rs.3820 made in the budget estimate for 48-49 be enhanced by Rs.1,000 for adult education, if the council approves the scheme.

3. The council in C.R.No.76, dated the 29th Novr.47 has resolved to enhance the pay of municipal workers including road workers and lighters by Re 1/- per month for payment of the above increase additional provision be made for three months during current year and full amount for 1948--49 as noted below :-

		47-48 Rs	48-49 Rs
1. Malaria		20	60
2. Con.Other Establishment - Trench diggers,road sweepers & lorry coolies etc.	...	400	1610
3. Private scavengers	...	410	1660
4. Drain coolies	...	30	120
5. Other diseases - Filaria	...	80	312
6. Rat coolies	...	10	50
7. Lighters	...	20	160

4. Municipal Health Officer's suggestion dated the 8th November 1947 to have additional staff under Maternity and Childwelfare is not acceptable and not recommended.

5. Under Management capital the provision of Rs.1010 made in the Revised Estimate for 1947-48 be raised by Rs.230 to have two more tables to the Council Chambers.

6. For the budget year provide Rs.3,000 more under Library for extension of the existing library.

7. A sum of Rs.3,000 be provided for construction of a pig slaughter house during the year 1948--49.

8. The provision of Rs.5,000 made for tarring of roads within the Webster Market compound be deleted and additional provision of Rs.8,500 be made for improvement to the following markets during 1948--49.

p.t.o

1. Kankanady Market	..	Rs. 5, 000
2. Bolooor Market	..	Rs. 2, 500
3. Jeppu Market	..	Rs. 1, 000

9. Under Lighting ordinary provide Rs.4,000 more during 48-49 for entertainment of six additional lighters and the maintenance charges of 200 additional lights proposed to be put up.

10. The provision of Rs.5,690 made under lighting capital be enhanced by Rs.4,310 to provide additional kerosine oil lights during 1947-1948.

11. The contribution from General account ordinary to lighting account ordinary and capital be raised by Rs.4,000 (Rs.nil) and Rs.4,310 respectively and specific sanction of Government may be obtained.

12. The Education tax be raised by 1/2 per cent per half year on the annual rental value of building and lands as recommended by the Inspector of Municipal Councils.

13. The request of the following institutions to have additional contribution be referred to the council.

1. Bhagini Samaj
2. St. Joseph's Leprosy Hospital and Asylum, Kankanady.

14. With the above modifications the Revised Estimate for 1947--48 and Budget Estimate for 1948-49 under all accounts are recommended to be passed.

sd. B. Damodar Baliga,
PRESIDING MEMBER.

(True copy).

Municipal Office, Mangalore,
Dated the 4th December 1947.

Commissioner,
Mangalore Municipality.

compd.

H/4- 12- 47.

Extract from the on urgent meeting of the Municipal council, Umgaloro, dated the 22nd December 194

1. B4/12619-47. Revised estimate for 1947-48 and the Budget estimate for 48-49 both under General and Elementary Education Fund Accounts. Council resolution No.3, dated the 8th November 1947 referring the subject to Budget committee - Proceedings of the said committee held on the 27th Novr.47 and 1st December 1947 suggesting that the Budget be passed with certain modifications suggested by the Committee and the file of connected papers.

The Draft revised estimate for 1947-48 and Budget estimate for 1948-49 under General Account and Elementary Education Fund account as prepared by the Commissioner and modified by the Taxation and Finance committee at its meetings held on 27th Novr.47 and 1st December 1947 is approved with the following further modifications :-

I. Receipts.

(1) A separate account be opened for receipts and expenditure pertaining to the Central Mailan with the approval of Examiner of Local Fund Accounts.

(2) The credit taken for Rs.3,350 under Government Grant for Maternity and Child welfare for 19 1948 and Rs.3740 for 1948-49 reduced to Rs.2710 and Rs. 3350 respectively.

(3) The contribution of Rs.320 from General account to Lighting account ordinary provided for 1948-49 be further enhanced by Rs.2350 to meet the additional expenditure recommended by the committee.

(4) The contribution from General account to Elementary Education ordinary account be enhanced by Rs.2700 for 1948-49.

II. Expenditure.

(1) The provision of Rs.200 made for payment of contribution to Hari Jan Sevak Singh be enhanced to Rs.300 for 1947-48.

(2) An additional provision be made in respect of the following in the revised estimate for 1947-1948.

(a) Prem Ghar, Canara High school Rs. 100/-
(b) St. Vincent De Paul Society, Dandur. Rs. 100/-

(3) A lump sum provision of Rs.4,000 be made for payment of contributions during 1948-1949 under the following heads, the amounts being not year-marked for any particular institution.

(a) Education other than Elementary Rs. 2,000/-
(b) Medical Relief. Rs. 1,000/-
(c) Maternity & Childwelfare Rs. 000/-

Rs. 4,000/-

RESOLVED that a committee consisting of Messrs H.N. Suvarna, Suryanarayana Adiga, Haroon Shet Damodar Baliga, Mrs M.G. Britto, M.S. Sreshta, B.S. Bhaskar Rai and Gopal Salema be constituted to consider the question of granting of contributions to private institutions during 1948-49 and to submit a report to the council.

(4) The provision of Rs. 500/- made under Maternity and Childwelfare contingencies for 1947-48 be enhanced to Rs. 600/- to meet the expenditure incurred on Health & Baby Week celebrations.

(5) The provision of Rs. 500/- made for repairs of buildings under Medical Relief for 1947-48 be enhanced raised to Rs. 1,000/-

(6) The lump sum provision of Rs. 3,000 & 5,000/- made for 1947-1948 as per recommendation of Budget Committee in para 3 dated 27th Novr. 47 to meet the expenditure on payment of Government scales of pay to teachers and municipal staff be modified having regard to actual requirements as follows :

	For 1947-48 Rs	For 1948-49 Rs
(a) GENERAL ACCOUNT:		
Management General Establishment.	1260	1260
-do- collection -do-	780	780
Medical Relief - clerks & servants	240	240
	2280	2280
(b) Elementary Education Account.	3000	3000
(c) Town Planning Account.	30	30
	5310	5310

(7) The contribution of Rs. 54,040 from General Account ordinary to General account capital provided for 1948-49 be reduced to Rs. 16,000/-

III. Capital Expenditure.

(1) Under Land Development Capital, an addition provision of Rs. 3500 be made during 1947-48 for construction of Passenger Halts in 5 or 6 suitable places.

IV. The recommendation of the Budget committee in their resolution No.12 dated the 1st Decr. 47 to enhance the Education Tax 1/2% per half year of the annual value of properties is accepted. The enhanced rate will be given effect to from 1- 4- 1948.

V. Specific sanction is accorded to entertain the

following staff with effect from 1- 4- 1948.

(1) One lorry driver for P.W.Department in the scale of pay of Rs.35-1-45 plus D.A. on permanent basis.

(2) Continuance of Ten Lorry coolies for Public Health Department on a pay of Rs.20/- each per month plus D.A.on permanent basis.

(3) Continuance of 22 private scavengers on Rs.15/- per month each plus D.A. on permanent basis.

(4) Continuance of 2 Rat coolies on a pay of Rs.15 per month each plus D.A. on permanent basis.

(5) Continuance of 4 Temporary Town Planning surveyors in the scale of Rs. 70 - 3 - 115 plus D.A. during 1948--49.

(6) Continuance of Eight temporary T.P.chainmen in the scale of Rs. 16- 1/2-25 plus D.A. during 1948-49.

(7) Continuance of ten avenue coolies on Rs.15 per month plus D.A. during 1948--49.

(8) Continuance of 40 Road Gang Coolies on Rs.15 per month plus D.A.

VI. The re-appropriation statement under the Elementary Education Fund Account is approved.

(sd) L. C. Pais
Chairman, M.C.

(True Extract)

Municipal Office, Mangalore.
Dated the 3rd January 1 9 4 8)

Commissioner,
Mangalore Municipality.

compd. 3-1-48

M/3-I-48.

Statement showing the position made for the utilization of additional toll compensation in the revised budget for 47-48 and Budget estimate for 1948-49.

1. Normal expenditure on road maintenance = Rs. 26,406

2. Road maintenance - Provision for 1947-48 = Rs. 107,860

3. Road maintenance - Provision for 1948-49 = Rs. 100,000

NOTE:- No additional toll compensation has however been sanctioned to this council.

Municipal Office, Mangalore,
dated the 6th December 1947.

Commissioner,
Mangalore Municipality.

H/10-12-47. compd.

Statement showing the dearness allowance proposed to be paid to municipal subordinates during 1947-48 and 1948-49.

		1947-48 Rs	1948-49 Rs	
1.	Management General Establishment	88,840	100,580	
2.	Lighting account.	1,620	1,610 1,150	Rs. 1150 add for payment of D.A. to additional lighters.
3.	Elementary Education account.	31,720	33,230	
4.	Water supply and Drainage account.	1,790	2,020	
5.	Town Planning Account.	3,410	4,850	
	Total: Rs.	127,380	143,440	

Municipal Office, Mangalore,
Dated the 6th Decr. 1947.

Commissioner,
Mangalore Municipality.

H/10-12-47. compd.

Statement showing the provision made under repairs to buildings.
(Elementary Education Account)

Year	Amount provided in the Budget Estimate.	Remarks
(1)	(2)	3,
	Rs	
1948-1949	3, 000.0.0	No provision has been made for repairs to rent free buildings. There are no rent free buildings also.

Municipal Office, Mangalore.
Dated the ~~10th~~ 6th Decr. 1947

Commissioner.
Mangalore Municipality.

comp &
H/10-12-47.

Statement showing the contributions payable to private institutions.

Name of Institution.	1947-1948 Amount provided. Rs
1. Harijan Sevak Sangha	300
2. South Kanara Muslim Girls Educational Association. ..	100
3. Ishwaranandu Mahila Sevashram.	500
4. Premghar - Canara High School.	180
5. St. Vincent De Paul Society, Bendoor.	120
6. St. Joseph's Leper Asylum, Kankanady.	750
7. Bhagini Samaj	500

As for the year 1948-1949, the council in its resolution No. dated the 22nd December 1947 have made lump sum provision for payment of contributions under the following heads:-

1.	Education other than Elementary	2,000
2.	Medical Relief	1,500
3.	Maternity & Childwelfare contribution	500

Municipal Office,
Mangalore, D/23-12-47

Commissioner,
Mangalore Municipality.

comp d.

h/23-12-47.

Replies to questionnaire as per annexture to G.O.No. 41094 L. & M., dated the 10th October 1935.

1 & 2 Extracts from the budget estimate for 48--49 are being sent to:

1. Director of Publich Health
2. Director of Town Planning
3. Sp. Officer, Department of Indian Medicine
4. Sanitary Engineer to Government.

No extract was sent to the Surgeon General, as no allopathic hospitals are maintained by the council. The remarks when received from the heads of departments will placed before the council and the resolution of the council thereon will be duly submitted to Government. The Elementary Education Budget has been submitted to Government through Director of Public Instruction, Madras.

3. Full provision has been made for all obligatory charges.

4. Full provision has been made for the discharge of all liabilities in respect of loans and other commitments.

5. Credit is taken for 1947--48 only for the actual Government grants as per list attached. For 48-49 credit is taken only for the recurring grants and contributions. Govt. Memo. No. 37005-L-47-1 L. & M. dated 3- 11- 1947 has been taken into consideration while taking credit under Government grants etc.

6. A statement showing the detailed contingent bill is enclosed.

7. The important variations are explained in the explanatory note attached to the budget.

8. The schedule of establishment is appended. [illegible] of the schedule of establishment is enclosed.

9. A statement showing the rates of taxes is [illegible]

10. All capital expenditure provided for is for [illegible] to be executed during the respective year. A detailed sheet is attached. The opening balance shown in the budget under general account does not include any ear marked funds.

Municipal Office, Mangalore,
Dated the 20th December 1947.

Commissioner,
Mangalore Municipality

cempd.

H/26-12-47.

Rates of Taxation in the Mangalore Municipality.

1. Property tax for general purposes.

a) On buildings and lands appurtenant to buildings was levied at 5 per cent of the annual value per half year.

b) Vacant lands were assessed at Re 0-4-0 for every 4,000 Sq. ft. or portion thereof per half year.

c) Agricultural lands at 25% of the Government assessment per half year.

2. Scavenging tax was levied at 1 per cent per half year of the annual value and lands appurtenant to buildings at six pies on vacant lands for every 4,000 s. ft. or portion thereof; at 5 % of Government assessment on agricultural lands per half year. The increase was ordered in G.O. No. 600 L.A. A/23-3-47

3. Education tax was levied at half per cent per half year of the annual value in respect of buildings and lands appurtenant to buildings.

4. Lighting tax was levied at one per cent per half year of the annual value of buildings and lands appurtenant to buildings; at three pies on vacant lands for every 4,000 sq. ft or portion thereof per half year at 2½ per cent of Government assessment on agricultural lands per half year.

5. Water-supply and drainage tax was levied at one per cent per half year of the annual value of buildings and lands appurtenant to buildings.

NOTE:-

1) Lands and Buildings the annual value of which does not exceed Rs.18 and if the party does not own any other buildings and is not liable to profession tax or income tax are exempt from property tax.

2) The properties in non extended areas are exempted from lighting tax for the duration of the war.

6. Profession tax was levied at maximum rates as per G.O.No. 626, L. A. Dept dated the 10th February 1942.

7. The tax on carriages and animals was levied at the maximum rates as shown below :-

(a) Two wheeled vehicles at Rs.5 per half year.

(b) Horse or mule not under 12 hands at Rs.6/- per half year.

(c) Tax on cycles at Rs.2/- per half year.

(d) Bullock or bull at Re 1 per half year.

Tax on carts was levied at Rs.4/- per half year.

9. Property tax registers were revised during the year 43-44 & brought into effect from 44-45.

Municipal Office,
Mangalore, 11-12-47

Commissioner
Mangalore Municipality.

13/12/47

compd.

59

Statement showing Grants sanctioned in 1947--48.

		Rs	
1.	Toll compensation for 1947-48 under Sec.10(1)(a)( )	16593- 8- 0	G.O.No.1396 Home Dept. D/8-4-1947.
2.	Arrear Toll Compensation for 46-47 payable in 1947-48	1550- 0- 0	Govt.Memo No.81379-R-47-3 Home Dept. D/27-11-
3.	Arrear Toll compensation for the years 31-32 to 40-41	19502- 3- 0	G.O.No.768 L.A.D/25- 4- 1947.
4.	Compensation for loss of income from licence fee under M.V. Act.	4431- 0- 0	G.O.No.3357 Home Dept. D/20- 6- 1939
5.	Ground rent for the year 1947	4771-10- 0	Collector's Pdl 1558/47, D/16- 7- 1947
6.	Profession tax compensation for 1947--48.	13041- 0- 0	G.O.No.1633 L.A.Dept. D/25- 9- 1947
7.	50 % grant for dustless surfacing of roads.	8950- 0- 0	G.O.No.1318 L.A.Dept. dated 1- 8- 1947.
8.	Subsidy to Elementary schools opened prior to 1-4-21....	7158- 0- 0	G.O.No.925 E & P.H. dated 5- 5- 1947
9.	do opened after 1- 4- 1921	9580- 0- 0	G. O.No. 1046 Edn. & P.H. dated 20-5-1947.
10.	Contribution from Provincial funds in respect of elementary education account - Sec 37 of the Madras Elementary Edn. Act 1920.	18444-10- 0	Order not received.
11.	Maternity & Childwelfare grant - one fourth of expenditure	2713- 4- 0	
12.	Compensation under the Madras Entertainment tax act of 1945.	17164- 9- 0	Quarter ending 31-3-47 Pdl 90/47 of 18-4-47 of Commercial Tax Officer, S.Kanara.
		12460-11- 0	Quarter ending 30-6-47 Pdl 90/47, D/29-7-47 of Commercial Tax Officer, S.Kanara.
		13402- 6- 0	Quarter ending 30-9-47 Pdl No.90/47 dated 15-10-47 - of Commercial Tax Officer, S.Kanara.
13.	Surcharge duty on transfer of property	7508- 8- 0	Qr. 30-9-46 Accountant General's letter No.-47-F7 dated 19-4-1947.
		8144-13- 0	Quarter ended 31-12-46 - A.G's T.11-S.K.232 dated the 8th July 1947.

Note: Surcharge duty on transfer of properties for the quarters M and June 47 are said to be Rs. 16641- 1- 0 and Rs. 6918-13-0 respectively. This informat been obtained from Registration office, South Kanara.

Municipal Office, Mangalore.
Dated the 6th December 1947.

Commissioner,
Municipality.

compd.

H/10-12-47.

Name of the school. (1)	Name of teacher etc. (2)	Grade (3)	Scale of pay (4)	Pay (5)	D.A. (6)	Probable pay on 1-4-48 Pay (7)	D.A. (8)	Remarks. (9)
Pentland Pettah Municipal Girls' school.	1. Tarasia Mathias	Higher Grade	30- 1- 45	45 C.A.5	18	45 5	18	
	2. Magdaline Pais	"	"	45	18	45	18	
	3. Mary D'Mello	"	"	44	18	45	18	
	4. Flora Sequeira	"	"	38	16	42	18 (Re 1 from 1-1-49)	
	5. Ursula Pais	"	"	36	16	41	18 (Re 1 do	
	6. M. Umasundari Bai	Secondary Grade	40-1½-55-2-75	40	18	41-8-0	18 (Re 1-8-0 do	)
	7. L. Costa	Higher grade	30- 1- 45	34	16	39	16 (Re 1/- do	)
	8. B. Zulaikabi			30	16	31	16 (do	)
	U. Laxmi	Conductress	7-1/2-10	10	16	10	16	
Bolar girls school.	1. M. Hartman	Higher grade	30- 1- 45	44 C.A.2	18	45 2	18	
	2. Alice Veigas	"	"	38	16	42	18 (Re.1 from 15-2-49,	
	3. B. Jija Bai	"	"	38	16	42	18 (Re 1 from 1-1-49)	
	4. M. Sushila Bai	"	"	38	16	42	18 (Re 1 do	)
	5. B. Saraswathi Bai	"	"	30	16	31	16 (Re 1/- do	)
	6. V a c a n t	"	"	30	16	30	16	
	J. Leela	Conductress	7-1/2-10	10	16	10	16	

Name of the Pupil	Name of father or Guardian	C.T.S.No	Date of Birth		M.M.	Attendance during 01-4-81 to 31-3-82			Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
			Day	Month		Day	M.M.		
1.Mathesh Madhavan	Highest Grade		28-1-82	11	81	28	81		
2.Mageshwaran Nair	"	"	28	11	81	28	81		
3.Manu Damodaran	"	"	24	11	81	28	81		
4.Manoj Sreedharan	"	"	26	11	81	24	81	(Ma 1 mom 1-1-82)	
5.Vasanth Kumar	"	"	26	11	81	19	81	(Ma 1	do)
6.M.Venkatramanan Nair	Secondary Grade	27-6-62-11-04	04	11	81	14-8-0	81	(Ma 1-8-0	do)
7.L.Joseph	Highest Grade	20- 1- 62	24	11	81	02	81	(Ma 1	-\1 do)
8.E.Balakrishnan	"		02	11	81	12	81	(	do)
9.U.Laxmi	Secondary Grade	01-5\1-7	01	11	81	01	81		
Bolan Kutty M.Hamsam	Highest Grade	25- 1- 02	22 S.A.C		81	24 S	81		
1.Sajeev Varghese	"	"	02	11	81	24 S	81	(Ma 1 mom 1-12-81	(28-8-81
2.P.R.Praveen Nair	"	"	02	11	81	24	81	(Ma 1 mom 1-1-82	(28-1-1
3.M.Sreenath Nair	"	"	02	11	81	24	81	(Ma 1	do)
4.P.P.Sreekumar Nair	"	"	02	11	81	12	81	(Ma 1\-	do)
5.Manoj	"	"	01	11	81	02	81		
6.Mathew Varghese	Secondary Grade	01-5\1-7	01	11	81	01	81		
Kunhamed Haji	Highest Grade	20- 1- 02	22 S.A.C		81	24 S	81		
1.Sajeev Kumar	"	"	02	11	81	24	81		
2.Manoj Damodaran	"	"	24	11	81	24	81		
3.Manoj Sreedharan	"	"	02	11	81	24	81	(Ma 1 mom 1-1-82	(28-1-1
4.Vasanth Kumar	"	"	02	11	81	19	81	(Ma 1	do)
5.M.Venkatramanan Nair	Secondary Grade	27-6-62-11-04	04	11	81	14-8-0	81	(Ma 1-8-0	do)
6.L.Joseph	Highest Grade	20- 1- 62	24	11	81	02	81	(Ma 1	-\1 do)
7.E.Balakrishnan	"		02	11	81	12	81	(	do)
8.U.Laxmi	Secondary Grade	01-5\1-7	01	11	81	01	81		
Bolan Kutty M.Hamsam	Highest Grade	25- 1- 02	22 S.A.C		81	24 S	81		
1.Sajeev Varghese	"	"	02	11	81	24 S	81	(Ma 1 mom 1-12-81	(28-8-81
2.P.R.Praveen Nair	"	"	02	11	81	24	81	(Ma 1 mom 1-1-82	(28-1-1
3.M.Sreenath Nair	"	"	02	11	81	24	81	(Ma 1	do)
4.P.P.Sreekumar Nair	"	"	02	11	81	12	81	(Ma 1\-	do)
5.V.S.S.N.P	"	"	02	11	81	02	81		
6.Leela	Secondary Grade	01-5\1-7	01	11	81	01	81		

Bolan Kutty M.Hamsam
Headmaster

	2	3	4	5	6	7	8		
Attavar Girls school.	1. M. Kaveri	Higher grade	30- 1- 45	45	18	45	18		
				C. A. 2		2			
	2. K. Durgamma	"	"	44	18	45	18		
	3. Clementine Elizer	"	"	36	16	40	18	1-0-0	from 1-1-49
	4. K. Yamuna	"	"	30	16	32	16		do
	5. M. Durgamma	"	"	38	16	42	18		do
	U. Leela	Conductress	7- 1/2- 10	10	16	10	16		
Nireshwallia Municipal Elementary school	1. Mrs H. S. Roberts	Secondary Grade	40-1½-55-2-75	41-8-0	18	44-8-0	18	1-8-0	do
				C. A. 2		2			
	2. Mrs L. M. Jacob	Higher grade	30- 1- 45	45,	18	45	18		
	3. Mrs Hebsiba Veda -Muthu	"	"	30	16	30	16	1-0-0	16-6-48
	4. Mrs B. Sushila	"	"	30	16	30	16	1-0-0	10-6-48
	5. V a c a n t	"	"	30	16	30	16		
	Jake Hengsu	Sweeper	Rs. 5/-	Rs. 5/-	16	5	16		
Bizai Municipal Girls school.	1. Mrs B. Pushpavathi	Sec. Grade	40-1½-55-2-75	40	18	41-8-0	18	Rs. 1-8-0	from 1-1-49
				C. A. 2		2-0-0			
	2. Miss S. Correa	Higher Grade	30-1-45	36	16	41	18	1-0-0	do
	3. Mrs P. Nagamma	"	"	34	16	39	16	1-0-0	do
	4. Mrs M. Lobo	"	"	30	16	33	16	1-0-0	do
	5. V a c a n t	"	"	30	16	30	16		
	Somu Hengsu	Part time sweeper	Rs. 8/- only	8	....	8	....		

		1	2	3	4	5	6	7	8		9
ANDHRA PRADESH	1. M. KOVELA	HIGHER	15-1-50	24	18	24	18				
High School	2. K.DURGAMMA	"	"	22 S.A.C	18	22 S	18				
	3. GOLLAPALLI MALLESH	"	"	26	18	24	18	0-0-1	FROM 1-1-49		
	4. K. YAMUNA	"	"	20	18	22	18		0*		
	5. K.DURGAMMA	"	"	22	18	21	18		0*		
	6. U. LEELA	COMMUNISTS	1-5-47	10	18	10	18				
MADHYAPRADESH	1. MAH H.S.KOPARDE	SECONDARY SCHOOL	27-8-55	14-8-0 S.A.C	18	14-8-0 S	18	0-8-1		0	
Middle School Ghatmatura	2. MAH L.M.TOCOP	HIGHER STAGE	15-1-52	24	18	24	18				
	3. MAH HARDAR DEGO -MUKHIA	"	"	20	18	20	18	0-0-1		14-0-84	
	4. MAH D.DANDALIA	"	"	20	18	20	18	0-0-1		10-8-84	
	5. MAH SOPAN	"	"	20	18	20	18				
	6. MAH PARSHUR	"	"	20	18	20	18				
BIHAR Middle School Chitra	1. MAH B.PURUSHOTTAM	SEC. STAGE	10-1-52-27	40	18	14-8-0	18	0-8-1 SA.C	FROM 1-1-49		
	2. MAH S.CORTEO -	HIGHER STAGE	15-1-50	36	18	14	18	0-0-1		0	
	3. MAH P.MOHAMMAD	"	"	24	18	20	18	0-0-1		0	
	4. MAH M.LOPO	"	"	20	18	22	18	0-0-1		0	
	5. U. O. O. N. T	"	"	20	18	20	18				
	6. MAH SOMAN HEMBRAM	PRIMARY STAGE	1-8-48	8	....	8	....				

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	2	3	4	5	6	7	8	9
Kadri Girls school.	1. Teresa Noronha	Secondary grade	40-1½-55-2-75	53-8-0	18	63-0-0	18	Rs. 2 from Jan. 49
	2. M, Seetha Bai	Higher Grade	30- 1- 45	CA 2 40	18	2-0-0 44	18	Rs. 1 from Jan. 49
	3. P.K. Muthamma	"	"	38	16	43	18	do
	4. Leelavathi Anchan	"	"	40	18	45	18	
	5. Marceline Quadros	"	"	45	18	45	18	
	Poovu	Conductress	7-1/2-10	10	16	10	16	
Municipal Padavu girls school	1. Miss C. Rodrigues	Higher Grade	30- 1- 45	36	16	41	18	Re 1 from 1- 1- 49
	2. K. Santhappa	"	"	A 2 36	16	2 41	18	do
	3. L. Martis	"	"	38	16	43	18	do
	4. Mrs T. Leela	"	"	30	16	30	16	Re1from 16-6- 1949.
	Flora D'Souza	Part time sweeper	Rs. 8 only	8	--	8	--	
Basti garden girls school.	1. D. Heri	Higher Grade	30- 1- 45	45	18	45	18	
	2. H. Honnamma	Secondary Grade	40-1½-55-2-75	C.A 2 40	18	2 40	18	Rs. 1-8-0 from 1-1-1949
	3. M. Muktha Bai	Higher Grade	30- 1- 45	38	16	41	18	1-0-0 do
	4. B. Sundari Bai			32	16	35	16	1-0-0 do
	5. B. Sanjivi Bai			30	16	30	16	do do
	6. M. Sunanda Bai			30	16	31	16	do do
	Suhadri Kunder	Conductress	Rs. 7-1/2-10	8	16	8	16	

	2	3	4	5	6	7	8	9
Kadri Girls school.	1. Teresa Noronha	Secondary grade	40-1½-55-2-75	53-8-0 CA 2	18	63-0-0 2-0-0	18	Rs.2 from Jan.49
	2. M. Seetha Bai	Higher Grade	30- 1- 45	40	18	44	18	Rs.1 from Jan.49
	3. P.K.Muthamma	"	"	38	16	43	18	do
	4. Leelavathi Anchan	"	"	40	18	45	18	
	5. Marceline Quadros	"	"	45	18	45	18	
	Peovu	Conductress	7-1/2-10	10	16	10	16	
Municipal Padavu girls school.	1. Miss C.Rodrigues	Higher Grade	30- 1- 45	36 CA 2	16	41 2	18	Re 1 from 1- 1- 49
	2. K. Santhappa		"	36	16	41	18	do
	3. L. Martis		"	38	16	43	18	do
	4. Mrs T. Leela		"	30	16	30	16	Rs.1 from 16-6- 1949.
	Flora D'Souza	Part time sweeper	Rs. 8 only	8	--	8	--	
Basti garden girls school.	1. D. Heri	Higher Grade	30- 1- 45	45 C.A 2	18	45 2	18	
	2. H. Honnamma	Secondary Grade	40-1½-55-2-75	40	18	40	18	Rs.1-8-0 from 1-1-1949
	3. M.Muktha Bai	Higher Grade	30- 1- 45	38	16	41	18	1-0-0 do
	4. B. Sundari Bai		"	38	16	35	16	1-0-0 do
	5. B. Sanjivi Bai		"	30	16	30	16	do do
	6. M. Sunanda Bai		"	30	16	31	16	do do
	Sunadri Kunder	Conductress	Rs. 7-1/2-10	8	16	8	16	

	2	3	4	5	6	7	8
Car street Girls school.	1. M. Sitha Bai	Secondary grade.	40-1½-55-2-75	40 C.A. 2	18	41-8-0 2-0-0	18 1. 8. 0 from 1-1-49.
	2. B. Laxmi Bai	Higher grade	30- 1- 45	45	18	45	18
	3. K. Girija Bai	Lower elementar grade	23- 1- 33	29	16	33	16
	4. M.Radha Bai	Higher Grade	30- 1- 45	36	16	40	18 Rs.4/- from 1- 1- 49
	5. T. C. Phillips	"	"	32	16	35	16 do
	6. Endora Jeevothama	"	"	32	16	35	16 do
	7. Lucy Gonsalves	"	"	30	16	31	16 do
	8. Sanjivi	Conductress	7-½-10	10	16	10	16
Muhammadan girls school.	1. Mary Anne D'Souza	Secondary grade	40-1½-55-2-75	50-8-0 C.A. 2	18	59 2	18 Rs. 2 from 4-8-1948
	2. Azeezbi	Higher Ele. Grade	30- 1- 45	45	18	45	18
	3. Zainabi	"	"	38	16	41	18 Rs.1 from 1- 1- 49
	4. Khatija Khatoon	"	"	30	16	30	16 do
	5. Aishabi	Lower Ele. Grade	23-1-33	29	16	33	16
	6. Vacant		30- 1- 45	30	16	30	16
	Khatijabi	Conductress	Rs. 4-8-0	4-8-0 C.A. 8	16	4-8-0 8	16
	Kargi	Sweeper	8	8	-	8	

Attavar Boys school.	1. K. Annaji Rao	Sec. Grade	40-1½-55-2-75	52 C.A. 2	18	61 2	18	Rs. 2 from 1-1-49
	2. M. Dasappayya	Higher grade	30-1-45	30	16	32	16	Rs.1 from 1-1-49
	3. T. Gururaj Bhat	"	"	42	18	45	18	
	4. K. Devanna Nayak	"	"	40	18	45	18	
	5. J.M. Anchan	"	"	38	16	42	18	Re 1 from 1.1.49
	6. Rozy Fernandes	"	"	36	16	40	18	do
	7. Victoria Phillips	"	"	32	16	35	16	do
	8. K. Kamala	"	"	30	16	31	16	do 22-3-48
	B. Ramappa	Sweeper	Rs. 8 only	8	16	8	16	
Bokkapatna Hindustani school.	1. K. Mohammad	Secondary Grade	40-1½-55-2-75	53-8-0 C.A. 2	18	63 2	18	Rs.2 from 1-1-1949
	2. K. M. Hussien	Higher grade	30- 1- 45	38	16	43	18	Rs.1 from 1-1-49
	3. B. Sheik Abdulla	"	"	31	16	32	16	do
	4. K. Atam Saheb	"	"	31	16	32	16	do
	5. G. Sheik Moidin	"	"	30	16	31	16	Rs.1 from 1-5-48
	6. T. Adam Saheb	"	30- 1- 45	30	16	32	16	Rs.1 from 1- 1- 49
	7. Hussain Saheb	Sweeper	Rs.5 only	5	16	5	16	
Bolar Boys school.	1. B. Ramayya Shetty	Secondary grade	40-1½-55-2-75	47½ 2 C.A.	18	53-8-0 2-0-0	18	1-8-0 from 1-1-49
	2. J.G. Rego	Higher grade	30- 1- 45	45	18	45	18	
	3. K. Janarchana	"	"	39	16	41	18	

Atanver Boys school.	1. K. Annaji Rao	Sec. Grade	40-1½-55-2-75	52 C.A. 2	18	61 2	18	Rs. 2 from 1-1-49
	2. M. Dasappayya	Higher grade	30-1-45	30	16	32	16	Rs.1 from 1-1-49
	3. T. Gururaj Bhat	"	"	42	18	45	16	
	4. K. Devanna Nayak	"	"	40	16	43	16	
	5. J.M. Andran	"	"	38	16	42	18	Rs 1 from 1.1.49
	6. Rozy Fernandes	"	"	36	16	40	18	do
	7. Victoria Phillips	"	"	32	16	35	16	do
	8. K. Kamala	"	"	30	16	31	16	do 22-3-48
	B. Ramappa	Sweeper	Rs. 8 only	8	16	8	16	
Bokkapatna Hindustani school.	1. K. Mohammad	Secondary Grade	40-1½-55-2-75	53-8-0 C.A. 2	18	63 2	18	Rs.2 from 1-1-1949
	2. K. M. Hussien	Higher grade	30-1-45	38	16	43	18	Rs.1 from 1-1-49
	3. B. Sheik Abdulla	"	"	31	16	32	16	do
	4. K. Adam Saheb	"	"	31	16	32	16	do
	5. C. Sheik Moidin	"	"	30	16	31	16	Rs.1 from 1-5-48
	6. T. Adam Saheb	"	30-1-45	30	16	32	16	Rs.1 from 1-1-49
	7. Hussain Saheb	Sweeper	Rs.5 only	5	16	5	16	
Bolar Boys school.	1. B. Ramayya Shetty	Secondary grade	40-1½-55-2-75	47½ 2 C.A.	18	53-8-0 2-0-0	18	1-8-0 from 1-1-49
	2. J.G. Rego	Higher grade	30-1-45	45	18	45	16	
	3. K. Janardhana							

	2	3	4	5	6	7	8	
	4. Mrs Sanjivi Bangera	Higher grade	30-1-45	32	16	35	16	Rel from 1.1.49
	5. Mrs B.Chandravathi	"	"	30	16	31	16	Rel from 1.1.49
	6. Vacant	"	"	30	16	30	16	
	Ponnakke	Sweeper	Rs. 8 only	8	16	8	16	
Bolar Hindustani school.	1. H. Abbubaker	Higher grade	30-1-45	34	16	37	16	Rs.1 from 1-1-49
	2. G.Sheik Usman	"	"	30	16	32	16	do
	3. B. S. Muhamma	"	"	30	16	31	16	do
	Shahul Hameed	Sweeper	Rs. 5 only	5	16	5	16	
Kandathpalli Municipal Ele school.	1. Sheshagiri Pai	Higher grade	30-1-45	31	16	36	16	Rs.1 from 1-1-49
	2. H.Chandrayachari	"	"	C.A2 32	16	2 35	16	do
	3. F. Fernandes	"	"	30	16	32	16	do
	4. M. Jogi	"	"	30	16	31	16	do
	5. Vacant	"	"	30	16	30	16	—
	Chandu Shetty	Sweeper	Rs.5 only	5	16	5	16	
Bizai Municipal Boys school.	1. H. Shama Rao	Higher grade	30-1-45	31	16	36	16	Rs.1 from 1-1-49
	2. B.Venkatramanachary a			2 44	18	2 45	18	
	3. K.Krishnamma	Secondary Grade	40-1½-55-2-75	40	18	40	18	Rs.1-8-0 from 1-1-49
	4. Nagavoni	Higher grade	30-1-45	30	16	30	16	Rs.1 do
	Thukru Hengu	P.T. Sweeper	Rs. 8 only	8	—	8	—	—

	2	3	4	5	6	7	8	9
	4. Mrs Sanjivi Bangera	Higher grade	30-1-45	32	16	35	16	Rs.1 from 1.1.
	5. Mrs B.Chandravathi		"	30	16	31	16	Rs.1 from 1.1.
	6. Vacant		"	30	16	30	16	
	Ponnakke	Sweeper	Rs. 8 only	8	16	8	16	
School.	1. H. Abbubaker	Higher grade	30-1-45	34	16	37	16	Rs.1 from 1-1-49
	2. G.Sheik Usman		"	30	16	32	16	do
	3. B. S. Muhammad		"	30	16	31	16	do
	Shahul Hameed	Sweeper	Rs. 5 only	5	16	5	16	
Kandathpalli Municipal Ele school.	1. Sheshagiri Rai	Higher grade	30-1-45	31	16	36	16	Rs.1 from 1-1-49
	2. H.Chandrayachari		"	32	16	35	16	do
	3. F. Fernandes		"	30	16	32	16	do
	4. M. Jogi		"	30	16	31	16	do
	5. V a c a n t		"	30	16	30	16	
	Chandu Shetty	Sweeper	Rs.5 only	5	16	5	16	
Bizai Municipal Boys school.	1. H. Shama Rao	Higher grade	30-1-45	31	16	36	16	Rs.1 from 1-1-49
	2. B.Venkatramanacharya		"	44	18	45	18	
	3. K.Krishnamma	Secondary Grade	40-1½-55-2-75	40	18	40	18	Rs.1-8-0 from 1-1-49
	Nagaveni	Higher grade	30-1-45	30	16	30	16	Rs.1
	Thukru Hengsu	P.T. Sweeper	Rs. 8 only	8	--	8		

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1	2	3	4	5	6	7	8
Mannagudda Boys school.	1. T. Krishna Rao	Higher grade	30- 1- 45	45	18	45	18
	2. T. Babu	Sec. grade	40-1½-55-2-75	C.A. 5 40	18	5 40	18
	3. B. Doomappa	Higher grade	30-1-45	36	16	40	18 Rs. 1 from 1- 1- 49
	4. N. Padmanabha Bhat	do	do	30	16	32	16 Rs. 1
	5. M. R. Palanna	do	do	30	16	31	16
	6. J. Tauro	do	do	30	16	30	16 Rs. 1 from 13-6-48
	7. M. Rukma Bai	do	do	36	16	40	18 Rs. 1 from 1-1-49
	8. K. Radha Bai	do	do	32	16	36	16 do
	9. J. L. Anchan	do	do	30	16	31	16 do
	Yamuna	Sweeper	Rs. 8 only	8	16	8	16
Jeppinamogar Mopla school.	1. Babjan	Higher grade	30-1-4	30	16	32	16 Rs. 1 from 1-1-49
	2. C. Ismail	do	do	30	16	31	16 do
	B. C. Abdul	Sweeper	Rs. 8 only	8 —	--	8	
Bokkapatna Municipal Higher Ele. School.	1. V. Ananthayya	Secondary grade	40-1½-55-2-75	53-5-0	18	63	18 Rs. 2 from 1-1-49
	2. V. M. Fernandes	do	do	C.A. 5 47-8-0	18	5 53-8-0	18 Rs. 1-8-0 from 1-1-49
	3. B. Srinivas Rao	do	do	40	18	43	18 do
	4. J. B. Colaco	do	do	40	18	43	18 do
	5. P. Devadas Nayak	do	do	40	18	41-8-0	18 do

1	2	3	4	5	6	7	8
Bannagudda Boys school.	1. T. Krishna Rao	Higher grade	30-1-45	45 C.A.B	18	45	18
	2. T. Babu	Sec. grade	40-1½-55-2-75	40	19	40	19
	3. B. Doomappa	Higher grade	30-1-45	36	16	40	18 Rs.1 from 1-1-49
	4. N. Padmanabha Bhat	do	do	30	16	32	16 Rs.1 do
	5. M. R. Polanna	do	do	30	16	31	16
	6. J. Tauro	do	do	30	16	30	16 Rs.1 from 13-6-48
	7. M. Rukma Bai	do	do	36	16	40	18 Rs.1 from 1-1-49
	8. K. Radha Bai	do	do	32	16	36	16 do
	9. J. L. Anchan	do	do	30	16	31	16 do
	Yamuna	Sweeper	Rs.8 only	8	16	8	16
Jeppinamogar Mopla school.	1. Babjan	Higher grade	30-1-45	30	16	32	16 Rs. 1 from 1-1-49
	2. C. Ismail	do	do	30	16	31	16 do
	B. C. Abdul	Sweeper	Rs.8 only	8	--	8	--
Bokkapatna Municipal Higher Ele. school.	1. V. Ananthayya	Secondary grade	40-1½-55-2-75	53-8-0 C.A. 5	18	63	18 Rs.2 from 1-1-49
	2. V.M. Fernandes	do	do	47-8-0	18	53-8-0	18 Rs.1-8-0 from 1-1-49
	3. B. Srinivas Rao	do	do	40	18	43	18 do
	4. J.S. Golaco	do	do	40	18	43	18 do
	5. P. Devadas Nayak	do	do	40	18		

2	3	4	5	6	7	8
6. Vacant	Sec. Grade	40 - 75	40	18	40	18
7. B. Venkatachary	Higher grade	30-1-45	40	18	40	18
8. Appi Bai	do	do	34	16	36	16 Rs.1 from 9-4-48
9. D. Vasudeva Tantri	do	do	30	16	32	16 Rs.1 from 1-1-49
10. Parameshwara	do	do	30	16	34	16 do
11. P. M. Pinto	do	do	39	16	42	16 do
12. K. Sabjan Saheb	Lower Ele. Grade	23-1-33	35	16	35	16
13. Pramila Karkada	Higher Ele. grade	30-1-40	42	18	45	18
14. P. Krishna Rao	do	do	42	18	45	18
15. M. Baleppa	do	do	34	16	37	18 Re 1 from 1-1-49
16. Mrs P. Barnabas	do	do	38	16	41	18 Re 1 do
17. Mrs N. Rajivi	do	do	38	16	42	18 do do
18. H. Krishnayyachary	(Prevocational Instructor)	do	30	16	30	16
Uggappa	Peon	8 - $\frac{1}{8}$ - 12	8	16	8	16
J. Radha	Conductress	7 - $\frac{1}{8}$ - 10	10	16	10	16
Municipal Muhammadan H.E.school. 1. G.Muhammad	ondary Grade	40-1$\frac{1}{8}$-55-2-75	53-8-0 C.A. 5-0-0	18	63	18 Rs.2 from 1-1-1949
2. M. Kasim Saheb		do	52	18	5 61	18 do
3. K. Somanath		do	40	18	41-8-0	18 Rs.1-8-0 from 1-1-49
4. G. Abdul Khader		do	57	18	67-0-0	18 Rs.2 do
5. M. Sheik Davood	ado	30-1-45				

	2	3	4	5	6	7	8
	6. V a c a n t	Sec. Grade	40 - 75	40	18	40	18
	7. B. Venkatachary	Higher grade	30-1-45	40	18	40	18
	8. Appi Bai	do	do	34	16	36	16 Rs.1 from 9-4-48
	9. D. Vasudeva Tantri	do	do	30	16	32	16 Rs.1 from 1-1-49
	10. Parameshwara	do	do	30	16	34	16 do
	11. P. M. Pinto	do	do	30	16	42	16 do
	12. K. Sabjan Saheb	Lower Ele. Grade	23-1-33	35	16	35	16
	13. Pramila Karkada	Higher Ele. grade	30-1-45	42	18	45	18
	14. P. Krishna Rao	do	do	42	18	45	18
	15. M. Balappa	do	do	34	16	37	18 Re 1 from 1-1-49
	16. Mrs P. Barnabas	do	do	38	16	41	18 Re 1 do
	17. Mrs N. Rajivi	do	do	38	16	42	18 do do
	18. H. Krishnayyachary	(Prevocational Instructor)	do	30	16	30	16
	Uggappa	Peon	8 - ½ - 12	8	16	8	16
	J. Radha	Conductress	7 - 9 - 10	10	16	10	16
Municipal Muhammadan H.E. school.	1. G. Muhamma	Secondary Grade	40-1½-55-2-75 C.A. 5-0-0	53-8-0	18	63	18 Rs.2 from 1-1-1949
	2. M. Kasim Saheb	do	do	52	18	5 61	18 do
	3. K. Somanath	do	do	40	18	41-8-0	18 Rs.1-8-0 from 1-1-49
	4. G. Abdul Khadi	do	do	57	18	67-0-0	18 Rs.2 do
	5. M. Sheik Davood	Higher grade	30-1-45	45	18	45	18

	2	3	4	5	6	7	8	9
	6. T. Husanabba	Higher grade	30-1-45	45 32	16	35	16	Rs. 1 from 1-1-49
	7. B. Abdul Razak	do	do	0	16	32	16	do
	8. K. S. Ataullah	do	do	4	16	37	16	do
	9. K. Moidinabba	do	do	0	16	32	16	do
	10. Sheik Muhammad Kasim	do	do	0	16	30	16	
	11. Vacant	do	do	0	16	30	16	
	12. Prevocational Instructor.	Post vacant		5		15		
	Abdul Hassan	Peon	Rs. 8-½-12	8	16	8	16	
Central Ward Boys Higher Elementary School.	1. G. Gopalakrishna Nayak.	Secondary grade	40-1½-55-2-75	52 C.A. 5	18	61 5	18	Rs. 2 from 1-1-49
	2. B. Venkatesh Baliga	do	do	47-8-0	18	53	18	do
	3. S. Mallappa	do	do	40	18	44-8-0	18	Rs. 1-0-0 from 1-1-49
	4. B. Ananthayya Mallya	do	do	40	18	43	18	do
	5. Mrs C. Barat	do	do	40	18	40	18	do
	6. P. Shiva Rao	do	do	40	18	40	18	
	7. D. Vasudeva	Higher grade	30-1-45	45	18	45	18	
	8. B. Kogga Shetty	do	do	45	18	45	18	
	9. Mrs Caroline Chambers	do	do	30	16	31	16	Rs 1 from 1-1-49
	10. K. Laxminarayana Rao	do	do	40	18	45	18	
	11. D. Venkappayya	Lower elementary grade	23-1-33	31	16	33	16	

1	2	3	4	5	6	7	8	9
1. P.U.Manoharappa	Higher Grade	20-1-48	44	25	16	16	18	M.I. from 1-1-49
2. P.U. Madhu Karak	do	do	30	16	22	18	18	do
3. K.S.S. Vasanthappa	do	do	34	18	27	18	18	do
4. K.K. Motilimappa	do	do	30	18	26	18	18	do
5. Shaik Mahammad Kasim	do	do	30	18	20	18	18	
6. Vasant	do	do	30	18	20	18	18	
7. Veeranna Chittanna Bosu Vasant Hiremath			31		31			
8. P. Madhu Karak	do	8-4-48	8	16	8	18		
9. C.Gopalakrishnappa Shamanur Grade		20-11-22-5-47	25	18	19	18	M.A. from 1-1-49	
10. B.Venkappayya Tonse Elementary Grade		22-1-25	31	0	22	18		
11. K.Lingappa Kao	do	do	40	18	25	18		
12. Mahe Gowda Hiremath	do	do	30	18	12	18		
13. D. Vasudevappa	Higher Grade	20-1-42	43	18	25	18		
14. P. Shivappa Kao	do	do	40	16	40	18		
15. Mahe U. Bhatat	do	do	40	18	40	18		do
16. B. Mondappayya Hiremath	do	do	40	18	43	18		do
17. S. Lingappa	do	do	40	18	44-8-0	18	M.A. 1-8-0 from 1-1-49	
18. B. Venkappa Hiremath	do	do	40	18	25	18		do
19. Mahammadsab Vasanthappa Shamanur	do	do	40	18	40	18		do
20. Mahe U. Bhatat	do	do	40	18	40	18		do
21. Veeranna Chittanna Bosu Vasant Hiremath			21		21			
22. Madhu Karak	Peon	21-4-48	8	16	8	18		

(2)	(3)	(4)	(5)	(6)	(7)	(8)
12. B. Padmanabha	Higher Grade	30-1-40	45	18	45	18
13. Gregory D'Souza	do	do	39	16	39	16
14. U. Seetha Bai	do	do	44	18	45	18
15. Somappa Bangera	do	do	42	18	45	18
Thammayya	(Prevocational Instructor"		30	16	30	16
Sheshappa	Peon	8-1/2-12	8	16	8	16

Municipal Office, Mangalore,
Dated the 14th November 1947.

Commissioner,
Mangalore Municipality.

compd.

H/27-11-47.

ELEMENTARY EDUCATION ACCOUNT.

Summary of Establishment.

Head of account to which the pay of the Establishment is debitable.	Description of posts.	Sanctioned strength.	Scale of pay.
Elementary Education Account.	Secondary Grade.	28	40-1½-55-2-75
	Higher Elementary Grade.	111	30-1-40
	Lower Elementary Grade.	4	23-1-30
	Peons	3	6-1/2-12
	Conductress	8	7-1/2-10
	Cooperes	12	6
	Prevocational Instructors (full time)	2	30-1/2-45
	-do- (part time)	1	15

Municipal Office,
Mangalore, dated 25th Decr. 1947.

Commissioner,
Mangalore Municipality.

H/25-12-47.

Compd.

Statement showing the capital expenditure from General Account etc for the year 1947--48, and 1948--49.

Head of account.	1947-48 Amount	Purpose		Expenditure till date Rs	1948-49 Amount Rs	Purpose.
Management	200	Cost of ceiling fan.	Supply received	197		
	810	Furniture	do	810		
	230	Two tables to Council hall.	Quotations are being invited.			
	1240	Total:				
Communication.	750	Cost of water tank and fitting charges.	Supply received.	750	8000	Tar boiler with sprayer
	340	Cost of wooden handles to road roller.	do	340	5000	Acquisition of sites for formation of roads, from wireless Maidan to Derebail.
	1100	Fitting up cabs to P.W. lorries.	do	1180		
	17000	Cost of two lorries including cabin.	Lorries received cabins are being constructed			
	6000	Formation of roads opp. to St. Agnes' convent.	Estimate sanctioned, referred to Director of Town Planning.			
	3900	Providing dustless surfacing to Kadri Rd.	Estimate technically sanctioned.			
	8000	do Market road.	do			
	11000	do Golikatta road.	tenders referred to Sanitary Engineer			
	7800	do Mangaladevi road.	Estimate technically sanctioned.			
	6600	do Gandhi road.	do			
	10500	do K. S. R. Road	do			
	2370	Centage charges for scrutinising estimates for dustless surfacing of 15 roads.	Estimates scrutinized	2370		
			Total:			
	75940				13,000	

Library:	300	Furniture including to the new reading room.	Supply partly received.	200	4500	Extension of Ml. Library
	---				---	
	300		Total:		4500	
Rest House.	---				1000	Providing wall to the garden of Hunl. T.
			Total:		1000	
Preventive medicine.	2250	Night soil bins	Supply received	1150		
	950	Buckets, pickaxes & pumps	do	930		
	130	Furniture to M.H.O's office	do	130		
	170	Dustbins	do	163		
	140	Cost of new barrels to fill up cresol oil	do	144		
	6000	Zinc or M.G. Dust bins	Orders placed for supplies.	---		
	10330	Septic tank latrines.	Estimates are being prepared.	---	18000	Septic tank latrines
	---				---	
	20000		Total:		18000	
Markets.	4410	Compound wall to Webster market.	Work completed.	4353-14-0		
	810	do Kudroli market	do	810	2000	Separating vegetable & non vegetable sections in the markets.
					5000	Improvements to Kurangalpady market.
					5000	Improvements to Kankanady market.
					2500	do Bolour market
					1000	do Jappu market
	---				---	
	5220		Total:		15500	
Cart stand.		Cart-stand				
	3000	Improvement to Hampankatta Jutka stand.	Estimate is being prepared.			
Slaughter houses.	3000	Construction of slaughter house.	Work contracted.		3000	Pigs slaughter houses
and Development.	310	Shed in Taxi stand.	Work completed.	310		
	1300	Cricket field in Central Maidan.	do	1300		
	8000	Park and pavilion in Central Maidan.	Estimate is being prepared	---	15000	Formation of roads & drains in Urva House sites.
	27500	Formation of roads, and drains, in Urva housesites.	Work partly contracted	---		
	10000	Bus & Taxi stand.	Estimate technically sanctioned.	---	70000	Bus & Taxi stand
	3,500	Construction of Passenger halts.				
	50,000					

87-83

				Rs		
Lighting account.	1940	Cost of mercury Light etc.	supply received.	1939		
	3750	Cost of 150 Kerosine oil lights.	Order placed.	--		
	4310	Further additional lights.	do	--		
	10000/-	Total			Nil	
Elementary Education.	9900	Extension to Bokkapatna H.S. scho...	...ate approved by D. T. P.	---	8100	Extension to Bolar Boys Sch.
	240	Furniture	Quotations are being invited.	---	8450	do C.W. Boys school
					0450	do Other schools
	10140		Total:		25000	
Town Planning.	1160	Repayment of loan.		---	1190	Repayment of loan.
	10000	Acquisition of lands and buildings.	Under correspondence with parties.	---	10000	Acquisition of lands & buildings.
	4770	Extension to Bishop Victor road.	Work completed.	4770	15000	Works & improvements.
	420	Reconstruction of Taxi stand.	do	420		
	3100	Reconstruction of revetment. Bishop victor road.	do	---		
	5500	Culvert in T.P. area.	Work entrusted.	--		
	24950		Total:		26190	

Municipal Office, Mangalore,
Dated the 3rd January 1948.

compd.

Municipal Engineer.
3.7.48

Commissioner,
Mangalore Municipality.

N/3-1-48

M. F. No. 120.

Hoe & Co., Madras—26-10-'32.

FORM B.

Application for Allotment or Additional Allotment of Funds by ~~Reappropriation required by~~ additional contribution from general funds the Municipal Council.

Particular work or purpose. (1)	Head of account in which, or name of work, etc., for which additional allotment is required. (2)	Amount provided for the work or purpose in the budget. (3)	Amount subsequently allotted or transferred. (4)	Amount spent up to date. (5)	Amount required to meet probable expenditure up to the end of year. (6)	Total of Columns (5) and (6). (7)	Amount now required to be transferred, i.e., Column (7) *minus* Column [(3) *plus* (4).] (8)	Reasons for exceeding the original allotment. (9)	Head of account or source from which transfer is applied for. (10)	Anticipated savings from which funds may be allotted. (11)	REMARKS. (12)
	Staff. Masters-Salaries & Allowance.	92560	–	47050	51070	98120	5560	Due to revision of scale of pay and weightage in service.	Additional contribution from general funds.		Govt. have already ordered in memo No: 66608-47-3-C1, dated 10-10-47 to meet additional expenditure of Rs 6640 by additional contribution from gl. funds B2-10499-47.
	Collection charges.	850	40	–	1020	1020	130	do			
	Contingencies & Equip. other items.	7280	20	3678	3802	7480	180	do	do		
	Capital Lands & Buildings.	240	–	–	10140	10140	9900	Educational authorities are pressing further work	By contribution from general revenues.		

Chairman.

Sanctioned in CR VI dated 22.12.47 ~~subject to the modifications~~.

[signature] 3.1.48

~~Chairman.~~ Commission

[signature] 30.1.47.

58

A1/17611-47.

Municipal Office, Mangalore,
dated the 16th January 1948.

From

Sri M. Narayana Shenoy, B. A. B. L.,
Commissioner, Mangalore Municipality,
Mangalore.

DIRECTOR OF PUBLIC INSTRUCTION
C. 264
22 JAN 1948
C. N. 2
MADRAS

To

The Secretary to the Government of Madras,
Education Department,
Fort St. George, M a d r a s,

Through

(1) The Chairman, Municipal Council, Mangalore,

(2) The Inspector of Municipal Councils & Local Boards,
First Line Beach, M a d r a s,

(3) The Director of Public Instruction, M a d r a s.

Sir

Tax -- Education tax on properties - rate of tax - enhancement by 1/2 % per half year etc from 1- 4 - 1948 - sanction - requested.

The Deputy Inspector of Municipal Councils and Local Boards in his Inspection report for 1946 suggested that the rate of levy of Education tax may be raised from 1/2% to 1% per half year in view of the heavy expenditure under Elementary Education. But the Municipal Council at first declined to accept the suggestion. Again the Deputy Inspector in his Inspection report for 1947 reiterated his suggestion to increase the education tax by 1/2% per half year and the Inspector of Municipal Councils and Local Boards in his letter No.B5/21473 - 47 dated the 5th June 1947 also suggested that the council should increase the rate of Education tax by 1/2 % per half year in view of the heavy ~~educati~~ drain on General Funds of the council on account of huge contribution from it to Elementary Education Funds.

The Municipal council in its resolutions No.1(IV) dated the 22nd December 1947 and No.40(2) dated the 10th January 1948 has recorded its intention to levy education tax at increased rates as shown below every half year with effect from 1- 4- 1948. Copies of the resolutions are enclosed.

1)	Buildings and lands occupied by and appurtenant to buildings	One per cent of the annual value
2)	Lands used exclusively for agricultural purposes.	Ten per cent of the Govt. assessment.
3)	Lands other than those occupied by or appurtenant to buildings or used exclusively for agricultural purposes	One anna per 4000 sq. ft or fraction therefore.

I request therefore Government may be pleased to

accord

accord sanction to levy educationtax at the enhanced rates as stated above under section 34 (2) of the Elementary Education Act with effect from 1- 4- 48 and the necessary direction may kindly be issued.

17/1/48

Commissioner
Mangalore Municipality.

F o r w a r d e d

Chairman, M. C.

Encls: 2.

B/17-1-48.

comp d. 17/1/48

Extract from the proceedings of the Mangalore municipal council, dated the 22nd December 1947.

Resolution No.1: B4/12619-47. Revised estimate for 47-48 and the budget estimate for 48--49 both under General and Elementary Education Fund accounts, Council resolution No.3 dated the 8th Novr. 47 referring the subject to Budget committee - Proceedings of the said committee held on the 27th Novr. 47 and 1st December 1947 suggesting that the Budget be passed with certain modifications suggested by the committe and the file of connected papers.

The recommendation of the Budget committee in their resolution No.12 dated the 1st December 1947 to enhance the Education tax 1/2 % per half year of the annual value of properties is accepted. The enhanced rate will be given effect to from 1- 4- 1948.

x x

sd. L. C. Pais
Chairman, M.C.

(True Extract)

Commissioner

h/17-1-48.compd.

17/1/48

Extract from the proceedings of the Mangalore Municipal council, dated the 10th January 48.

x x x

Resolution No. 40(2

Read Commissoner's note dated the 5th January 1948 suggesting tht Education tax on vacant lands and agricultural lands may be enhanced as shown below with effect from 1- 4- 1948.

(a) Vacant lds:-	Every unit of 4000 sq. ft or fraction thereof to be assessed at Re. 0-1-0 per half year
(b) Agricultral lands:-	To be assessed at 10 per cent of the Government assessment thereon.

COMISSIONER'S NOTE IS APPROVED.
sd. L. C. Pais,
Chairman, M.C.

x x x

True Extract)

Municipal Office, Mangalore
Dated the 16th January '48.

Commissioner,
Mangalore Municipality.

comp d.
h/17-1-48.

N. Dis 264-B2/48 of 30-1-48

Submitted.

ASST. SECRETARY TO GOVERNMENT
4 - FEB 1948
EDUCATION AND PUBLIC HEALTH DEPT.

8091

Subramania Sr

Director of Public Instruction

Bi
30.1. 30.1.48

To

The Secretary to Governments
Edn and P.H. Department.

MADRAS

Extracts from the Note of the L.A. Department Re. Budget Estimate - 1948-49 - Mangalore Municipal Council

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3. Contribution to the Ele. Edn. Account. The provision made for contribution from the General Account to the Ele. Edn. Acct. is as shown below.

	E. 1947-48	B.E. 1948-49.
	Rs.	Rs.
(a) To the E.E. Account - Ordinary	67,080	63,520
(b) To the E.E. Account - Capital	9,900	25,000

Item (a) above: The contribution provided in the R.E. for 1947-48 (Rs. 67,080) is the same as that approved already for the year. This may stand. As for 1948-49 the contribution provided by the Council viz., Rs. 63,520 may be allowed to stand as it is necessary to balance the E.E. Acct.

P

Item (b) above. The contributions to the E.E. Acct. Capital viz. Rs. 9,900 for 1947-48 and Rs. 25,000 for 1948-49 are for extending the buildings of certain elementary schools. It is said that the educational authorities have been urging to provide additional accommodation to the elementary schools. Hence this provision in the R.E. and B.E. It is not known whether the Council will be eligible for half grant from Govt. for the extension of school buildings. The Council does not seem to have applied to Govt. for grant for this purpose. However, the provision made for the above contributions in the R.E. for 1947-48 and B.E. for 1948-49 may be allowed provisionally.

Yes. If Edn. tax is permitted to be enhanced, as proposed, the Ely. Edn. Acct will not require all this contn. which will then have to be reduced.

xxx xxx xxx

17. Closing balance:- (a) 1947-48. According to the R.E. for 1947-48 as framed by the Council the General Acct.-ordinary for the year opens with a balance of Rs. 2,04,768 and closes with a balance of Rs. 78,138. If it is revised with reference to para 5 above and if the credit taken for the arrear toll compensation (Rs. 19,502) is excluded the closing balance at the end of 1947-48 will be reduced to Rs. 60,311. The entire arrear toll compensation sanctioned in the current year widl not be required purposes of the general acct. It will be available for avoiding the deficit, if any, in the E.E.Acct. and for conservancy improvements.

(b) B.E. 1948-49. Taking Rs. 58,821 as the opening balance of 1948 under the General Acct. ordinary (after making the alteratio indicated in paras 3 and 7 above and excluding the credit taking for arrear toll compensation) will close with a balance of Rs. 69,009 against the prescribed minimum balance of Rs. 28,600. Here again the arrear toll compensation likely to be sanctioned next will not be required for purposes of the General Account. It can be utilised for avoiding deficit, if any, in the E.E. Acct. and for conservancy improvements.

xxx xxx

Contribution to Elementary Education Account:- This account works at a deficit and a large contribution is rendered necessary frpm the general account. The total contribution provided in the R.E. for 1947-48 is Rs.76,980 (including capital) and in the B.E. Rs.88,520/. This is too heavy a strain on the general funds. It is therefore necessary that steps should be taken to make the account self-supporting as far as possible. The Council has at last resolved to raise the rate of Education Tax from 1 to 2 per cent per annum from 1948-49. This will bring in an additional income of about Rs.22,000 per year, if the proposal is approved by Government in E. & P. H. Department.

xxx xxx xxx

4. The Cl. has resolved to grant Govt. scales of pay to its staff (both teachers and general staff) with effect from the current year and provision therefore has been made in the R.E. for 1947-48 as well as in the B.E. for 1948-49. The estimated add. cost is about Rs.5,300 per year (about Rs.2,300 debitable to Genl. acct. and Rs.3,000 to Ely. Edn. account). The Commr. has addressed Govt. for sanction. The matter is under consideration separately. It is not likely that the Cl.'s proposal will be sanctioned. Pending orders on the application for sanction the provision made may perhaps be allowed to stand.

R.D.P.
27-1-48.

C.No. 5436/48

Draft-II

99 E&PH(e1)

B.E. - 1948-49 - E.E. Fund - Mcl.cl

Mangalore - Orders passed

page 1 c.f.

From the D.P.I. RoP No. 105/47-48 d 20-1-48

Order No. 678 Edn. dated, 25.3.48

Ms.

The Govt. pass the following orders on the R.E. for 1947-48 and the B.E. for 1948-49 of the E.E. Fund of the Mcl.cl. Mangalore.

2. R.E. for 1947-48. The Council is permitted to increase the provision made under the head "Expenditure - Ordinary and Capital" from Rs. 1,13,980 to Rs. 1,32,750.

paras 2(V) and (VI) on p. 1 n.f.

page 8 n.f. (N)

page 11 c.f.

3. B.E. for 1948-49 (i) Education Tax

The credit taken ~~for~~ should be increased, from Rs. 22,000 to Rs. 44000 with reference to the enhancement of the rate of education tax from 1% p.a. to 2%. Sanction in G.O. No. 677 Edn. dated, 25.3.48

page 5 c.f.

para 3(i) on p. 2 n.f.

(No. of draft I)

(ii) The contribution proposed from the General funds should be reduced from Rs. 63520 to 41520.

para 3(ii) on p. 2 n.f.

4. The sanctioned budget for 1948-49 will be as shown in the annexure below.

5. An extract of the remarks of the D.P.I. in paras 3 to 5 of his endorsement read above is communicated to the Commr. for information and necessary action.

page 1 c.f.

24.3.48

24/3/48

Annexure.

The Commissioner Mangalore Mpty. Thro. the C.M.C. (with copy of paras 3-5 on page 1 c.f.)

D.P.I.

Examr. of L.F. Accts.

A. Deptt.

101 2

ANNEXURE

	Rs.
Opening balance (as revised)	4924 ✓

RECEIPTS:

1. Education tax ..	44,000 ✓
2. Other receipts ..	300 ✓
3. Govt. grant ..	
(i) under section 37 of the E.E.Act. ...	20,350 ✓
(ii) under the proviso to sec. 37 of the Act ...	16,740 ✓
~~(iii) Compensation for the loss of education tax levived as surcharged on profession tax ...~~	
~~(iv) Adjustment from the A.T.C. grant~~	
~~(xx)~~ Contribution from the General funds	41,520 ✓
DEDUCT Refunds.	-150 ✓
~~Amount transferred to capital~~	
Total ordinary	122,760 ✓

Capital:

~~Amount transferred from Ordinary~~ Contribution from General Acct.	25,000 ✓
Total ordinary & Capital	1,47,760
otal including opening balance	1,52,684

EXPENDITURE.

1. STAFF:

Salaries & allowances	
Masters	1,04,720 ✓
Clerks & servants	890 ✓
Contribution to P.F.	4,210 ✓
Edn. tax collection charges	1,500 ✓

2. CONTINGENCIES & EQUIPMENT

Contingencies	
House rent	3,320 ✓
Other items.	7,370 ✓
Equipment	
Furniture & apparatus	2,000 ✓
Library books & maps	100 ✓
Other items	100 ✓
~~3. Prizes and scholarships~~	
3. Repairs to buildings	3,000 ✓
Total	1,27,210 ✓

Capital:

Lands & buildings	25,000 ✓
Furniture & apparatus	400 ✓
Total ~~(ordinary and~~ capital)	25,400 ✓
~~Closing balance~~	
Total Ordy & Capital -	1,52,610 ✓
Closing balance	74 ✓
Total including closing balance	152,684 ✓

24-3-48

by [signature] [signature] 24/3/48

Government of Madras.
EDUCATION AND PUBLIC HEALTH DEPARTMENT.
G.O.Ms.No.678 Education, dated the 25th March, 1948.

Abstract.

BUDGET ESTIMATE - 1948-49 - Elementary Education Fund - Municipal Council, Mangalore - Orders passed.

-X-X-X-X-X-X-X-X-X-X-X-X-X-X-X-X-X-X-X-X-X-X-X-X-X-X-X-X-X-X-X-X-X-X-

Read: From the Director of Public Instruction, R.O.P.No.105/4B-48, dated the 20th January 1948.

Order:

The Government pass the following orders on the Revised Estimate for 1947-48 and the Budget Estimate for 1948-49 of the Elementary Education Fund of the Municipal Council, Mangalore.

2. REVISED ESTIMATE FOR 1947-48: The council is permitted to increase the provision made under the head "Expenditure - Ordinary and Capital" from Rs.1,13,980 to Rs.1,32,750.

3. BUDGET ESTIMATE FOR 1948-49: (i) Education tax: The credit taken should be increased from Rs.22,000 to Rs.44,000 with reference to the enhancement of the rate of education tax from 1 percent per annum to 2 percent, sanctioned in G.O.No.677 Education dated the 25th March 1948.

(ii) The contribution proposed from the General funds should be reduced from Rs.63,520 to 41,520.

4. The sanctioned budget for 1948-49 will be as shown in the annexure below.

5. An extract of the remarks of the Director of Public Instruction in paras 3 to 5 of his endorsement read above is communicated to the Commissioner for information and necessary action.

(By order of His Excellency the Governor)

M.V. Subramanian,
Secretary to Government.

To the Commissioner, Mangalore Municipality,
through the Chairman, Municipal Council (with enclosure)
" Director of Public Instruction, Madras.
" Examiner of Local Fund Accounts, Madras.
" Local Administration Department, Madras.

True Copy.
Forwarded : By order

SS.Sm.

Superintendent.
D.A.O.

Appendix.

			Rs.
Opening balance (as revised).	...	...	4,000
Receipts:			
1. Education tax	...	...	44,000
2. Other receipts	...	...	200
3. Government Grant			
i. under section section 37 of the Elementary Education Act	...	...	20,000
ii. under the proviso to section 37 of the Act		...	10,700
4. Contribution from the General fund		...	41,000
Deduct refunds		...	- 100
Total Ordinary		...	1,20,700

Capital.

Contribution from General account	...	20,000
Total ordinary & Capital	...	1,40,700
Total including Opening balance	...	1,50,084

Expenditure.

1. Staff:			
Salaries and allowances			
Masters	...	...	1,00,700
Clerks and servants	...	...	200
Contribution to Provident fund	...	...	4,010
Education tax collection charges		...	1,000
2. Contingencies and Equipment:			
Contingencies:			
House rent	...	...	8,000
Other items	...	...	9,500
Equipment:			
Furniture and apparatus	...	...	2,000
Library books and maps	...	...	100
Other items	...	...	100
3. Repairs to buildings	...	...	3,000
Total		...	1,27,010

Capital.

Lands and buildings	...	...	20,000
Furniture and apparatus	...	...	400
Total (Capital)		...	20,400
Total Ordinary and Capital		...	1,38,010
Closing balance		...	74
Total including closing balance		...	1,50,084

Government of Madras.
Education and Public Health Department.
G.O.Ms.No.679 Education, dated the 25th March 1948.

Abstract.

TAX - Education - Municipal Council, Mangalore - Enhancement - ~~Exemption~~ Orders issued.

-x-x-x-x-x-x-x-x-x-x-x-x-x-x-x-x-x-x-x-x-x-x-x-x-x-x-x-x-x-x-x-x-x-x-x-

Read: From the Commissioner, Mangalore Municipality, No.17611/47 dated 16th January 1948.

Order:

In exercise of the powers conferred by sub-section (2) of section 35 of the Madras Elementary Education Act, 1920, as amended, His Excellency the Governor of Madras hereby directs the Municipal Council, Mangalore, to levy the educational tax, in its area, in respect of the buildings and lands specified in column (1) of the Schedule below at the rate specified in the corresponding entry in column (2) thereof, with effect from the 1st April 1948.

SCHEDULE.

Property to be taxed. (1)	Half yearly rate of tax. (2)
1. Buildings andlands occupied by and adjacent and appurtenant to buildings.	One percent of annual value.
2. Lands used exclusively for agricultural purposes	Ten percent of the Government assessment.
3. Lands ~~xxxx~~ other than those occupied by or appurtenant to buildings, or used exclusively for agricultural purposes	One anna per 8,000 sq. feet or fraction therof.

(By order of HIS EXCELLENCY THE GOVERNOR)

M.V. Subramanian,
Secretary to Government.

To the Commissioner, Mangalore Municipality,
through the Chairman, Municipal Council.
" Director of Public Instruction, Madras.
" Examiner of Local Fund Accounts, Madras.

True Copy.
Forwarded : By order

SS.Sm.

Superintendent.

C. No. 5636/48

E&P.H (a)

B. E. 1948-49 - E.E. Fund - Mcl-cl. Mangalore.

107

page 1 c.f.

From the D. P. I. R.O.P. No. 105/47-48 d 20.1.48

The R.E. for 1947-48 and the B.E. for 1948-49 of the E.E. Fund of the Mcl-cl. Mangalore call for the following remarks.

2. R. E. for 1947-48. Govt. grant under section 37 of the E.E. Act. The credit taken is with reference to the amount sanctioned in G.O. No. 7 (R) Edn. d 12.1.48.

not put up

(ii) Contribution proposed from the General Funds is Rs. 67080, the amount already approved by the Govt.

Memo. No. 66608/47-1cl 10-10-47 p.99 of (N) ✓

'B' on page 3 c.f.

(iii) Provision has been made for the grant of revised scales of pay and advance increments to the E.E. staff

'P' on page 3 c.f.

(iv) Provision has also been made for the grant of revised Govt. scales of pay to the Mcl. cl. school teachers. The proposal of the council in this regard has been examined in the linked file below. Pending issue of orders on the proposal, the provisions made in the R.E. for 1947-48 and the B.E. for 1948-49 for the purpose may be allowed to stand.

(Distributed and sent to A.A.)

✓ (v) The provision made under the head "Expenditure - Ordinary" is in excess of that in the sanctioned budget. The increase which is mainly due to the grant of revised scales of pay may be approved

page 9 c.f.

✓ (vi) Provision has been made for a capital expenditure of Rs. 9900 to provide additional accommodation in the Bokkapatnam Higher Elementary School. For the reasons explained by the commr. at 'Z' on page 30 c.f. the provision made may be allowed to stand. The Council proposes to meet the expenditure by an additional contribution

page 9 c.f.

page 9 c.f.

of Rs. 9900 from the General funds. L.A. have agreed to this contribution.

3. B.E. for 1948-49. (i) Education Tax.

In resolution No. 40(2) d 10.1.48, the Mcl.cl. has proposed ~~decided to~~ enhance the rate of education tax levied by the Council from 1% p.a. 2% p.a with effect from 1.4.48. The proposal of the Council may be approved and it may be asked to take credit for increased receipts in 1948-49.

(ii) The contribution proposed from the General funds is Rs. 63520 as against Rs. 27058, the usual contribution. If the proposal of the Council referred to in sub-para (i) above is approved an additional income of Rs. 22000 p.a. is expected. The contribution proposed from the General funds may, therefore, be reduced to Rs. 41520. L.A. may see.

(iii) Provision has been made for the payment of revised scales of pay to the E.E. staff.

(iv) Provision has been made for a capital expenditure of Rs. ~~[illegible]~~ 25000 to provide addl. accommodation for two boys schools. In view of the remarks of the D.P.I. at 'A' on page 1 c.f. the provision made may be allowed to stand. The Council will be eligible for subsidy towards half of the capital expenditure proposed. No application has been received from the Council requesting the Govt. to grant a subsidy for the purpose. It is proposed to meet the expenditure by an addl. contribution of Rs. 25,000 from the General funds. It is now too late for the Council to apply for the grant of a subsidy in 1948-49. The credit taken for an additional contribution of Rs. 25000 from the General funds may therefore be allowed to stand. L.A. may see.

4. No subsidy was granted to the Council towards the payment of dearness allowance to the E.E. staff either in the current year or in 1946-49.

5. L.A. may see for remarks with reference to paras 2(vi), 3(i), (ii) and (iv) above.

V.E.

3.3.48

15/3/48

LOCAL

10907

P.G. 17/3

H.A. ONO. 5438-1e1

1.09 L. A. Deptt
Bud II

Please see the note of the E&PH Deptt above.
Para 2(ii) on page 1 above - This has been agreed to

Para 2(vi) on p 1 above. This has already been agreed to in this Deptt

Para 3(i) on p 2 above. The proposal of the Council to raise the rate of Edu tax from 1% to 2% p.a with effect from 1.4.48 may be also be agreed to.

Para 3(ii) on p 2 above. The proposal of the Council to enhance the rate of Edu tax from 1% to 2% p.a. from 1.4.48 will bring in an additional income of Rs 22,000 per year. E&PH Deptt propose to reduce the contribution provided from General funds in 1948-49 from Rs 63520 to Rs 41,520. This may also be agreed to.

Para 3(iii) on p 2 above This has also been agreed to already.

The file may be returned to E&PH Deptt w.o.

P 2 of S.O. no. 29 [illegible] 19/3/48

The closing balance under S.I. [illegible] 48-49 will be increased from Rs 108013 to Rs 120013

22.3.48

20.3.48

E&P.H (Cl)

Two draft orders are submitted for approval. The case may be circulated to H.M. (Edn.) and H.M. (L.A) for approval of draft I.

22/3

L Aug 10907 - 1 Bud II
22/3/48

24/3/48

ASST. SECRETARY TO GOVERNMENT
25 MAR 1943
EDUCATION AND PUBLIC HEALTH DEPT.

SECRETARY, EDN. AND P. H. DEPT.
25 MAR 1948
GOVERNMENT OF MADRAS

KBL
23/3/48

21042

24/3